EDEN DISTRICT MUNICIPALITY

ANNUAL BUDGET REPORT

2016/2017- 2018/2019 MTREF

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Glossary

Annual budget – Prescribed in Chapter 4 of the MFMA.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Municipal budget and reporting regulations April 2009

MFMA – The Municipal Finance Management Act – No. 56 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, spends without, or in excess of, an approved budget.

Virement – means transfer of funds between function/ votes within a budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be endorsed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget, in Eden District Municipality's case this means the different GFS classification the budget is divided into.

Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act – No. 56 of 2003

Section 16 & 17 Annual Budgets

Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations

Schedule A budget formats

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYORAL SPEECH

Madam Speaker, Deputy Mayor, Councillors, Municipal Manager, staff, ladies and gentlemen –

Before I touch on the detail of the proposed annual budget, I want to convey the following:

We as councillors and officials must always remember that we are here to serve the community. They are not here to serve us.

Chapter 4 of the MFMA (Municipal Finance Management Act – Act 56 of 2003) regulates the process and existence of a municipal budget.

Section 16(1) stipulates that council must approve an annual budget before the start of that financial year.

Section 17(1) regulates the process, the formats; require realistically calculated revenue as well as the appropriating of expenditure under the different votes.

Section 17(1)c, however, ensures that the process also includes the indicative figures for the next two financial years as well.

The overriding factor is, however, the fact that it is critical that municipalities adopt and implement funded budgets – as per section 18 of the MFMA.

It also requires that the actual figures of the preceding year be included in the budget documents.

You will know that the budget is divided into a capital- as well as an operating budget (per section 17(2) – in the case of Eden District Municipality the capital budget is not that significant.

Madam Speaker, apart from the legislation, National Treasury also supply municipalities with circulars in respect of the budget process – in the current situation it is MFMA Circular number 79, dated 7 March 2016 and MFMA Circular number 82 of 30 March 2016.

Circular 79 cover the following areas:

- Local government elections and the budget process;
- Financial implications of the demarcation process;
- The South African economy and inflation targets;
- The key focus areas for the 2016/17 budget process;
- Revenue management;
- Funding choices and management issues;
- Conditional grant transfers;
- Municipal budget and reporting regulations;
- Budget process and submissions for the 2016/17MTREF, and several annexure.

Circular 82 cover the following areas:
The purpose of this circular is to guide municipalities on coat containment measures that must be implemented to address:

- The impact of the South African economic challenges;
- To promote growth;
- To address unemployment and equality.

A budget has the following four key attributes:

1 The budget is a legal instrument:

- It has the same status as a by-law of Council
- It giver authority for the appropriation of money, and
- It is an instrument of legislative powers of the municipal council.

2 The budget is a policy instrument:

- It is the financial plan that gives effect to the policies and priorities of council;
- It informs on the impact of policy changes on operations, service levels and financial health;
- It informs management of policy parameters and financial constraints within which they are to operate.

3 The budget is a management tool:

- It establishes planned financial outcomes and parameters to guide managers;
- It establishes measures for managers' financial accountability;
- It provides financial control parameters;
- It provides financial analysis of developmental plans and how these can be sustained financially;
- It enables modelling for setting of tariffs and other charges.

4 The budget is a governance mechanism:

- The budget provides a mechanism for open, democratic and transparent municipal government;
- If implemented as part of a continuous strategic planning cycle it serves to close the gap between policy, planning and financial sustainability.

Madam Speaker, the budget process is a continuous cycle of planning, implementing, monitoring and reporting.

Madam Speaker, the challenges facing municipalities in South Africa might be summarized as finding the means to continue to deliver services to the community while improving and expanding the services to meet increasing needs.

The solutions from a management perspective are in:

- Increasing productivity;
- Increasing revenue through innovative service delivery, and
- Re-prioritizing the developments and services.

Madam Speaker, I want to assure the community for which Eden District Municipality is responsible that this proposed budget is the result of many hours of careful consideration, applied knowledge, caution and above all – hard work.

Madam Speaker, with that as introduction I want to proceed with the detail of the proposed budget for 2016/17 and the two outer years.

In comparison to the adjustment budget for 2015/16 the result of the draft budget for 2016/17 will be as follows:

SALARY / REMUNERATION RELATED EXPENDITURE	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
Total: Staff benefits	R105 881 179	R105 720 414	- R67 765	- 0.1
Total: Remuneration of councillors	R 8 295 786	R8 448 061	R152 275	1.8
Grand total	**R114 083 965**	**R114 168 475**	**R84 510**	**0.1**

Some of the items which must be addressed specifically are as follows:

1. Annual salary increase

Bargaining Council

- The Bargaining Council stipulated a 7% increase (CPIX + 1) in salaries for the upcoming year.
- This will also have an effect on future years.
- It is quite possible that due to the ongoing financial constraints, a number of vacant posts will not be filled this year.
- 1% Notch increase has been provided for.

Early retirement

No provision is made for early retirement packages.

2. Changes to the Labour Relations Act (Act 66 of 1995)

- This in practice means that council had to relook the situation of "contracted" *versus* permanent staff.
- This change in legislation can add up to 40% to the cost per person.

GENERAL EXPENDITURE	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
Grand total: Expenditure	R253 799 842	R195 396 519	R58 493 323	-23.0
Less: Roads Agency Function (also part of revenue)	R143 179 890	R132 000 000	R11 179 890	-7.8
Total	**R110 619 962**	**R63 306 519**	**R47 313 433**	**-42.8**

Some of the items which must be addressed specifically are as follows:

DECREASE / SAVINGS:	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
1. Depreciation	R3 800 000	R4 086 778	R286 778	7.5
2. Repairs and maintenance	R5 768 175	R5 588 877	-R179 298	-3.1
3. Interest in respect of external	R68 812	0.00	0.00	0

	loans				
4.	Actual loans	R2 450 000	R4 731 601	R2 281 601	93.1

Comments in respect of the above items:

1. As per asset register and expected life of assets
2. Management is of the opinion that the proposed amount should be sufficient to handle the current maintenance needs – an additional amount of R1,7 million is budgeted under capital.
3. Eden District Municipality has no external loans.
4. This amount can only be determined on a specific date (normally at the end of a financial year) by an actuary.

SUMMARY OF EXPENDITURE:	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
Salary / remuneration	R114 083 965	R114 168 475	R84 510	0.1
General expenditure	R253 799 842	R195 306 519	-R58 493 323	-23.0
Grand total	**R36 883 807**	**R309 474 994**	**-R58 408 813**	**-15.9**

REVENUE:	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
Total: Revenue	R375 786 044	R314 908 098	-R60 877 946	-16.2
Less: Roads Agency Function (also part of expenditure)	R143 179 890	R132 000 000	-R11 179 890	-7.8
Grand total	**R232 606 154**	**R182 908 098**	**-R49 698 056**	**-21.4**

Some of the items which must be addressed specifically are as follows:

SUMMARY OF EXPENDITURE:	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
Salary / remuneration	R114 083 965	R114 168 475	R84 510	0.1
General expenditure	R253 799 842	R195 306 519	-R58 493 323	-23.0
Grand total	**R36 883 807**	**R309 474 994**	**-R58 408 813**	**-15.9**

INCREASES / ADJUSTMENTS	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
1. Equity share / RSC Levy Replacement Grant	R138 902 000	R142 094 000	R3 192 000	2.3
2. Interest in respect of external grants	R6 620 940	R7 973 700	R1 352 760	20.4
3. Revenue in respect of Agency Function	R15 692 010	R14 500 000	-R1 192 010	-7.6
4. Sundry income	R9 671 375	R9 672 070	R695	0.0
5. Public contribution and donated	R758 755	R804 280	R45 525	6.0

PPE				
Grand total	**R171 646 080**	**R175 044 050**	**R3 398 970**	**2.0**

Comments in respect of the above items:

2. Better performance should be realized because investment options will be better monitored, rates are a bit better and there are a bit more surplus funds available.
3. Additional funds were received during 2015/16 for the Roads Agency.

SUMMARY: EXPENDITURE BUDGET	**2015/16**	**2016/17**		
	Adjustment Budget	**Proposed Budget**	**Difference**	**%**
Revenue	R375 786 044	R314 908 098	-R60 877 946	-16.2
Expenditure	R367 883 807	R309 474 994	-R58 408 813	-15.9
Surplus *before* Capital Budget	**-R7 902 237**	**-R5 433 104**	**R2 469 133**	**-31.2**
Total: Capital budget	**R2 290 501**	**R5 415 495**	**R5 415 496**	**136.4**
Surplus *after* Capital Budget	**-R5 611 736**	**-R17 609**		

Some of the items included in the Capital Budget which can be mentioned, are as follows:

1. ICT Equipment (this is a constant refurbishment project)	R 250 000
2. Swartvlei Sewerage Project	R 120 000
3. Pool Vehicle	R 155 000
4. Radio Transmitter	R 400 000
5. Major Incident Alert System	R 215 000
6. Aeroquille Analyzer	R 430 000
7. Upgrading of Council Chambers	R 700 000
8. Upgrading of buildings	R1 750 000
9. Council chamber chairs	R 200 000
10. Chlorine meter	R 22 500
11. Upgrade security at head office (54 York Street)	R 180 000
12. Furniture and equipment	R 992 995

Apart from the above there are still a few challenges Eden District Municipality are facing:

1. The future of the resorts
2. The vacancies
3. The existence of the landfill site (included in the budget from 2017/2018, however the participating local municipalities have not budgeted adequately for the site and this raises the question whether this site will be erected without funding from the local municipalities, this project is not viable).
4. The impact of the implementation of mSCOA.
5. mSCOA compliant financial system.
6. The budget process
7. Data cleansing
8. The correct “allocation” of items.

Madam Speaker, on this note, I want to propose that the Budget for Eden District Municipality for the 2016/17 year as well as for the two outer years, be adopted as per recommendations and further that all the applicable documentation in respect of this budget be submitted to the relevant institutions as per legislative requirements.

Madam Speaker, I want to thank the Budget Steering Committee, the municipal manager, the senior managers and staff for their commitment and dedication.

I thank you.

I would therefore like to recommend that council approve the following resolutions:

(1) That the annual budget of Eden District Municipality for the financial year 2016/2017 as set out in the schedules contained in Section 4 or Annexure A be approved:

(i) Table A1 Consolidated Budget Summary;

(ii) Table A2 Consolidated Budget Financial Performance (by standard classification);

(iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);

(iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and

(v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source)

(vi) Table A6 Consolidated Budget Financial Position;

(vii)Table A7 Consolidated Budget Cash Flows

(viii)Table A8 Consolidated Cash backed reserves/ accumulated surplus

(ix) Table A9 Consolidated Asset Management

(x) Table A10 Consolidated basic service delivery measurement

(2) That council approves the Operating Revenue Budget of R 314 908 098.

(3) That council approves the Operating Expenditure budget of R 309 474 994.

(4) That council approves the Capital budget of R 5 415 495.00

(5) That council takes note that R 132m operating income and expendidure as approve by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.

(6) That council approves and adopts the tariffs for all services. (Annexure B)

7) That council takes note that the following policies have been reviewed and there are no changes:

- Tariff Policy and By – Law
- Asset Mangement Policy

8) That council approves the amended budget related policies, namely:

- Banking, Cash Management and Investment Policy (Annexure C)
- Credit Control and Debt Collection Policy and Bylaw (Annexure D)
- Funds and Reserve Policy (Annexure E)
- Budget policy (Annexure F)
- Supply Chain Mangement Policy (Annuxure G)
- Borrowing Policy (Annexure H)
- Longterm Financial Manament Policy (Annexure I)

9) That council approves the following measures, namely:

- That the deficit on resorts be reduced with 25% over the next three financial years
- That the filling of critical vacancies be expidated having due regards to budgets be expidated having due regards to budget

10) That Council take note of the contect of Circular 82: Cost Containment Measures (Annexure J)

11) That Council take note of the MSCOA project plan and progress report (Annexure K)

SECTION 2 – RESOLUTIONS

Municipal Financial Management (Act, 56 of 2003) - SECTION 16 & 17 Municipal budgets.

These are the resolutions being presented to Council in terms of Municipal Finance Management Act, i.r.o on the annual budget and related information.

1. That the annual budget of Eden District Municipality for the financial year 2016/2017 as set out in the schedules contained in Section 4 or Annexure A be approved:

(i) Table A1 Consolidated Budget Summary;

(ii) Table A2 Consolidated Budget Financial Performance (by standard classification);

(iii) Table A3 Consolidated Budget Financial Performance (by municipal vote);

(iv) Table A4 Consolidated Budget Financial Performance (revenue and expenditure); and

(v) Table A5 Consolidated Budget Capital Expenditure (by municipal vote and funding source

(vi) Table A6 Consolidated Budget Financial Position;

(vii) Table A7 Consolidated Budget Cash Flows

(viii) Table A8 Consolidated Cash backed reserves/ accumulated surplus

(ix) Table A9 Consolidated Asset Management

(x) Table A10 Consolidated basic service delivery measurement

2. That council approves the Operating Revenue Budget of R 314 908 098.00

3. That council approves the Operating Expenditure budget of R 309 474 994.00

4. That council approves the Capital budget of R 5 415 495.00

5. That council takes note that R 132m operating income and expendidure as approve by Department of Public Transport for the Roads agency function has been included in the Total Operating budget as per recommendation 1 – 4.

6. That council approves and adopts the tariffs for all services. (Annexure B)

7. That council takes note that the following policies have been reviewed and there are no changes:

- Tariff Policy and By – Law
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8. That council approves the amended budget related policies, namely:

- Banking, Cash Management and Investment Policy (Annexure C)
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10. That Council take note of the contect of Circular 82: Cost Containment Measures (Annexure J)

11. That Council take note of the MSCOA project plan and progress report (Annexure K)

Section 3 – Executive Summary

3.1 Introduction

This budget report is tabled in terms of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting Regulations, dated 17 April 2009.

Municipal Finance Management Act, 56 of 2003

Article 16(1) *The council of a municipality must for each financial year approve an annual budget before the start of that financial year.*

Article 17(1) *An annual budget must be in a prescribed format.*

Municipal Budget and Reporting Regulations, 17 April 2009

14) Tabling of annual budgets in municipal councils

14(1) *An annual budget and supporting documentation tabled in a municipal council in terms of sections 16(2) and 17 (3) of the Act must-*

(a) Be in a format in which it will eventually be approved by the council; and

(b) Be credible and realistic such that it is capable of being approved and implemented as tabled

9) Tabling of annual budget

The annual budget and supporting documentation of a municipality must be in the format specified in Schedule A and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

3.2 Proposed Annual Budget 2016/2017 -2018/2019 MTREF:

The annual operating budget for the financial year 2016/2017 MTREF period:

ANNUAL BUDGET 2016/2017
MTREF: TOTAL

DESCRIPTION	2016/2017 (R'000)	*2017/2018 (R'000)*	*2018/2019 (R'000)*
Income	314 908 098	*398 509 262*	*410 174 100*
Expenditure	309 474 994	*395 149 873*	*409 381 626*
Surplus / (Deficit)	**5 433 104**	**3 359 389**	**792 474**

2016/2017 MTREF: ROADS AGENCY FUNCTION

DESCRIPTION	2016/2017 (R'000)	*2017/2018 (R'000)*	*2018/2019 (R'000)*
Income	132 000	139 000	145 000
Expenditure	132 000	139 000	145 000
Surplus / Deficit	**0**	**0**	**0**

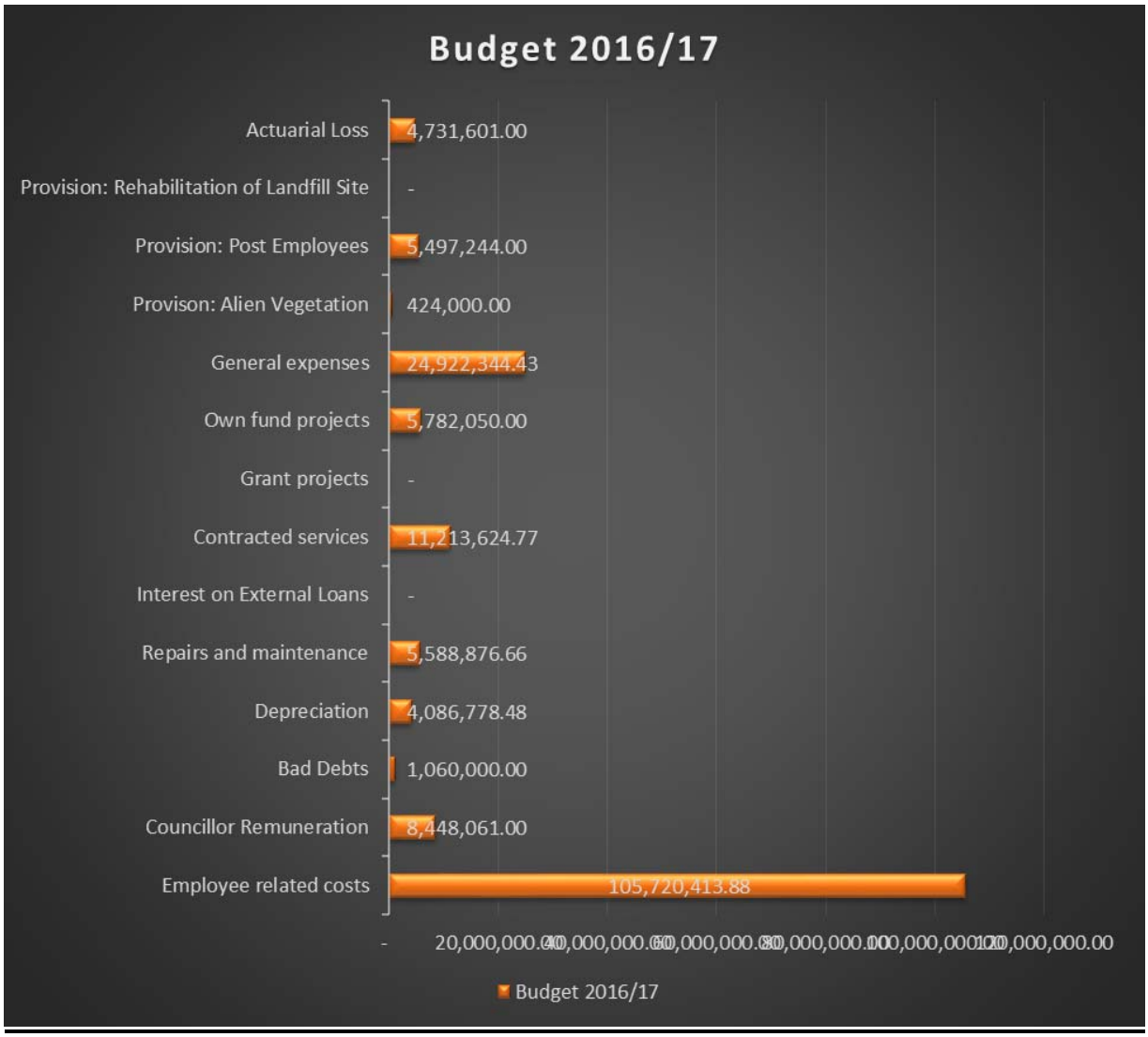
It should be noted in view of operation clean audit report (OPCAR), one of the audit queries raised was that the agency function performed by Eden for the roads agency function had to be included in the budget, therefore R 132m has been included in the operating revenue and operating expenditure thus increasing the total of the operating budget by these amounts, but the net effect on the budget is R0.

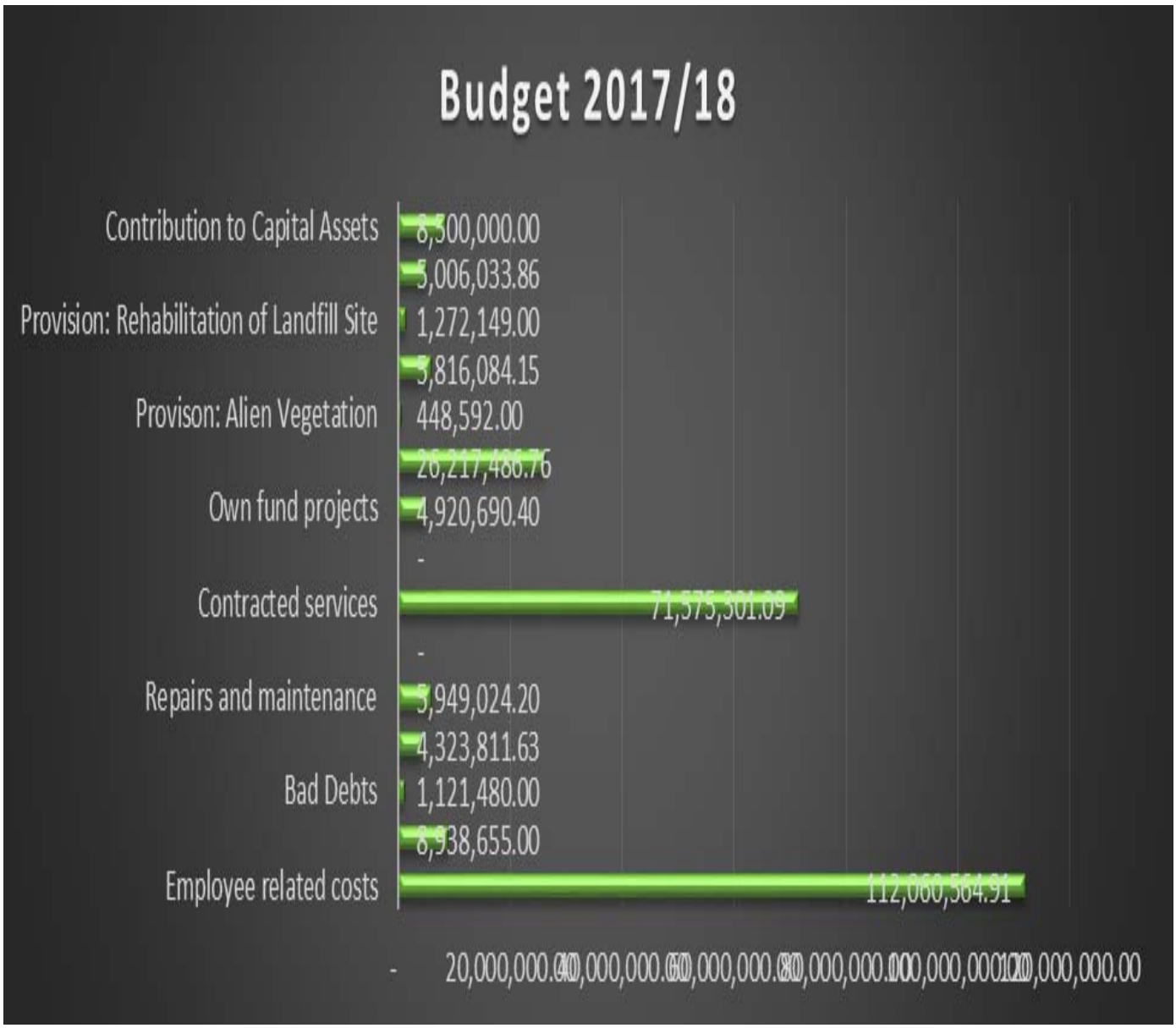
The Proposed Annual budget resulted in a surplus of R5.4m. (It should be noted that items on the capital budget are funded from the surplus, thus the actual surplus after deducting the capital items are R 17 609)

Operating Expenditure:

DESCRIPTION	MARCH Revised Budget 2015/16	Budget 2016/17	Budget 2017/18	Budget 2018/19
SALARY RELATED EXPENSES				
Salaries	63,425,932.67	65,809,812.82	69,268,863.49	74,948,910.30
Overtime	1,262,877.20	1,254,991.18	1,341,580.66	1,451,590.28
Early Retirement / Moratorium vacancies	*5,581,714.19*	-	-	-
Performance Bonus	546,250.00	553,750.00	599,157.50	648,288.42
Housing	809,555.80	968,326.32	978,913.88	1,059,184.82
Bonus	4,430,044.55	4,954,123.98	5,215,189.24	5,642,834.76
Leave Payment	-	377,298.11	408,236.56	441,711.95
Pension	9,540,168.21	11,168,604.37	11,948,623.37	12,928,410.49
Medical	8,452,670.44	9,443,875.52	10,314,385.31	11,345,823.84
Group Insurance	713,216.19	804,051.69	852,080.56	921,951.17
UIF	462,600.70	503,984.07	519,900.90	562,532.78
Workmens Compensation	1,209,165.31	1,316,196.23	1,385,377.24	1,498,978.17
Bargaining	30,045.40	34,153.14	30,264.28	32,745.95
Skills Development levy	1,147,847.11	861,275.13	908,171.74	982,641.83
Travelling Allow ance	6,669,793.20	5,557,419.00	6,013,127.36	6,506,203.80
Acting Allow ance	482,100.00	571,473.61	618,334.45	669,037.87
Standby Allow ance	859,627.68	1,150,118.71	1,244,428.44	1,346,471.58
Telephone Allow ance	164,570.00	390,960.00	413,929.92	447,872.17
Total	**105,788,178.65**	**105,720,413.88**	**112,060,564.91**	**121,435,190.17**
Councillor Remuneration				
Remuneration	5,900,703.40	5,949,891.00	6,378,283.00	6,888,546.00
Pension	145,657.60	170,814.00	183,113.00	197,762.00
Medical	214,300.90	272,546.00	299,800.00	335,776.00
Travelling Allow ance	1,666,699.90	1,240,242.00	1,240,242.00	1,302,254.00
Telephone Allow ance	368,424.10	314,568.00	337,217.00	364,194.00
Individual Allow ance	-	500,000.00	500,000.00	500,000.00
Total	**8,295,785.90**	**8,448,061.00**	**8,938,655.00**	**9,588,532.00**
Bad Debts	1,000,000.00	1,060,000.00	1,121,480.00	1,186,525.84
Depreciation	3,800,000.01	4,086,778.48	4,323,811.63	4,574,592.71
Repairs and maintenance	5,768,174.81	5,588,876.66	5,949,024.20	5,329,232.40
Interest on External Loans	68,811.92	-	-	-
Contracted services	61,905,174.51	11,213,624.77	71,575,301.09	78,612,502.03
Grant projects	-	-	-	-
Ow n fund projects	3,928,581.39	5,782,050.00	4,920,690.40	2,628,262.44
General expenses	26,180,236.70	24,922,344.43	26,217,486.75	27,753,899.67
Provison: Alien Vegetation	400,000.00	424,000.00	448,592.00	474,610.34
Provision: Post Employees	5,118,973.00	5,497,244.00	5,816,084.15	6,153,417.03
Provision: Rehabilitation of Landfill Site	-	-	1,272,149.00	1,348,478.00
Actuarial Loss	2,450,000.00	4,731,601.00	5,006,033.86	5,296,383.82
Contribution to Capital Assets	-	-	8,500,000.00	-
ROADS AGENCY FUNCTION	143,179,890.00	132,000,000.00	139,000,000.00	145,000,000.00
total	253,799,842.34	195,306,519.34	274,150,653.09	278,357,904.29
TOTAL EXPENDITURE	***367,883,806.89***	***309,474,994.22***	***395,149,872.99***	***409,381,626.45***

Chart of expenditure (Excluding Roads)





- **Employee related cost:**

The Salary and Wage Collective Agreement was used, to determine the employee related costs which is based on the average CPI plus 1 per cent

- 2016/17-2018/19 Financial Year – 7.2 per cent (6.2 per cent plus 1 per cent)
- Plus an additional 1 per cent for notch increases
- Medical Aid increased with 10%
- Vacancies budgeted for either 6 or 12 months

- **Councillor Remuneration:**

Councillor remuneration was budgeted on a grade 4 and adjusted with the ordinary annual increase.

- **Bad Debts**

Mainly due to fire fighting accounts not being paid.

- **Depreciation, contribution and actuarial losses**

These are GRAP related expenditure which must be provided annually for in the financial statements as per the relevant GRAP accounting standards.

- **Repairs and Maintenance**

Maintenance for assets are been budgeted for to ensure that repairs and maintenance can be done timeously so that the useful life of the assets can be lengthen, instead of buying new equipment. The maintenance of council equipment should be done regularly because replacing of the current assets with new purchases will be very costly for the municipality on the long term.

Aurecon was appointed to compile a maintenance plan for the buildings. A fleet maintenance plan was compiled by the firefighting section. These plans prioritize how the funding for repairs and maintenance should be spend and during which financial period.

R1, 750m was allocated on the capital budget for upgrading of buildings- GRAP requirements if maintenance will increase the value of an asset and lengthen the useful life, the expenditure must be classified as capital.

- **Interest paid**

It is not envisioned that any new loans will be taken up.

- **Contracted Services**

Included under the contracted services are the payments towards the PPP and the unbundled grant amounts. Grant allocations must be included under the type of expenditure (e.g. employee related costs, contracted services) and not as on one line item grants.

- **Other Operating Projects funded from own funds:**

These projects are funded from own funds:

DESCRIPTION	Budget 2016/17	Budget 2017/18	Budget 2018/19
COMMUNITY DEVELOPMENT	-	250,000.00	350,000.00
SDF	800,000.00	-	-
MSCOA	1,200,000.00	1,000,000.00	
EMPLOYEE WELLNESS	26,300.00	27,825.40	29,439.27
SCOA implementation	2,000,000.00	2,000,000.00	500,000.00
EXTERNAL BURSARIES	105,000.00	111,090.00	117,533.22
OHS: STATUTORY REQUIREMENTS PROJECTS	92,000.00	97,336.00	102,981.49
EDUCATION FORUM	10,500.00	11,109.00	11,753.32
RECORDS CLEAN-UP PROJECT	80,000.00	84,640.00	89,549.12
ENTERPRISE LICENCE AGREEMENT	155,000.00	163,990.00	173,501.42
BACK SCANNING OF HR DOCUMENTS	50,000.00	60,000.00	70,000.00
INTERNAL NEWSLETTER	27,000.00	35,000.00	40,000.00
MEDIA ENGAGEMENT / GOODWILL SESSION	15,000.00	18,000.00	22,000.00
RE-BRANDING CAMPAIGN / MATERIAL	50,000.00	-	-
EVENTS COVERAGE	10,000.00	11,000.00	12,000.00
SOCIAL MEDIA AWARENESS CAMPAIGN	5,000.00	7,000.00	9,000.00
MARKETING / AWARENESS CAMPAIGNS	5,000.00	6,000.00	7,000.00
EXTERNAL NEWSLETTER	90,000.00	110,000.00	115,000.00
IDP STRATEGIC WORKSHOP	10,000.00	-	-
TOURISM INDABA	45,000.00	55,000.00	65,000.00
Tourism development-Eden School of Culinary Arts	100,000.00	100,000.00	100,000.00
Individual Performance Management	150,000.00	158,700.00	167,904.60
TOURISM AND MARKETING MATERIAL	45,000.00	55,000.00	55,000.00
TOURISM APP	2,000.00	3,000.00	3,800.00
WELCOME CAMPAIGN	5,000.00	8,000.00	10,000.00
BRANDING/INVESTMENT PROMOTION WORKSHOPS	10,000.00	20,000.00	30,000.00
IDP DOCUMENTS	15,250.00		
IDP ROADSHOWS AND STAKEHOLDER ENGAGEMENT	20,000.00		

IGR FORUMS	30,000.00		
PERFORM MGT APR/SDBIP	50,000.00	100,000.00	100,000.00
LED FORUM	12,000.00	15,000.00	18,000.00
FILM LOCATION GUIDE / FILM INDUSTRY SKILLS DEV.	50,000.00	50,000.00	50,000.00
SOUTH CAPE ECONOMIC PARTNERSHIP	50,000.00	50,000.00	50,000.00
LED STRATEGY DEVELOPMENT (5 year)	50,000.00	50,000.00	50,000.00
WORLD TRAVEL MARKET AFRICA 2016(WWT & BEELD EXPO)	100,000.00	110,000.00	120,000.00
TRAVEL FESTIVAL	45,000.00	50,000.00	55,000.00
GARDEN ROUTE & KLEIN KAROO TOURISM APP	2,000.00	3,000.00	3,800.00
MUNICIPAL HEALTH PROJECTS / INFORMAL FOOD TRADERS	100,000.00	100,000.00	100,000.00
INTEGRATED WASTE MGT - PLAN	170,000.00		
	5,782,050.00	**4,920,690.40**	**2,628,262.44**
	5,782,050.00	**4,920,690.40**	**2,628,262.44**

- **Grant Allocations**

Unbundled into other expenditure votes as per Auditor General finding

- **General Expenses**

Breakdown of the general expenses are as follow:

DESCRIPTION	Budget 2016/17	Budget 2017/18	Budget 2018/19
Advertisements	853,650.84	901,010.89	953,863.52
Audit Fees	2,881,691.75	3,048,829.87	3,225,662.00
Bank Charges	135,673.97	143,543.06	151,868.56
Computer Programs	34,026.00	35,999.51	38,087.48
Courier Services	7,409.00	7,838.72	8,293.37
Domestic Expenses	289,125.26	288,245.52	304,951.16
Entertainment	80,833.67		

		85,522.02	90,482.30
Health Advisory Committee	4,536.80	4,799.93	5,078.33
Insurance	936,791.51	985,143.97	1,042,282.32
Laboratory Test	773,830.87	818,713.06	866,198.42
Legal Fees	1,755,300.00	1,857,107.40	1,964,819.63
Licence Fees	105,964.70	112,110.65	118,613.07
Membership Fees	1,138,484.79	1,206,600.57	1,305,334.53
Plant: Hire	79,449.74	84,057.83	88,933.18
Plant: fuel and oil	1,046,729.88	1,095,448.60	1,158,984.61
Plant: Regist / Licencing	24,959.73	26,407.40	27,939.03
Plant: Tyres & Blades	332,678.01	349,169.64	369,421.48
Public Relations	26,849.69	28,406.97	30,054.57
Postage	89,866.51	95,078.76	100,593.33
Printing & Stationery	1,269,097.07	1,339,601.56	1,417,256.45
Protective Clothing	442,644.77	486,587.39	532,429.06
Refreshments	109,045.35	115,369.98	122,061.44
Registration Congress	131,045.85	154,396.51	163,225.51
Rent	701,331.82	751,409.07	826,490.79
Service Accounts: Elec Purchase	2,551,165.07	2,586,205.44	2,736,205.36
Water use license	204.46	216.32	228.87
Strategic Planning	29,685.26	31,407.01	33,228.61
Subsistence & Travel	1,566,064.26	1,584,896.27	1,685,652.25
Sundry Expenses	857.38	907.11	959.72
Telephone / Data Lines	3,087,567.93	3,248,599.55	3,437,001.53
Training	1,180,664.64	1,249,143.19	1,321,593.50
Wreaths & Bouquets	87,500.00	92,575.00	97,944.35

Laundry Services	190,000.00	201,020.00	212,679.16
Employee Support	45,368.00	47,999.34	50,783.31
Deeds	3,589.74	3,797.95	4,018.23
Material	24,400.00	55,215.20	58,182.48
Health Education	34,700.00	36,712.60	38,841.93
Vermon Control	1,097.91	1,161.58	1,228.96
Property Tax	788,269.00	833,988.60	882,359.94
Study Assistance	203,551.80	215,357.80	227,848.56
Rental: Disaster Centre Equipment	63,600.00	67,288.80	71,191.55
Contr: F / time Shopsteward	114,427.64	121,064.44	128,086.18
Professional Fess & Labarotary Fees	50,000.00	152,900.00	90,968.20
Purchase: Replacement Tents	-	-	-
Social Ass. (Disasters)	96,407.00	101,998.61	107,914.53
Disposable Equipment Replacement	115,423.45	122,118.01	129,200.86
Pers. Contribut.Stores Mission Str (20%)	631,794.77	668,438.86	707,208.32
Air Quality Sampling	60,000.00	63,480.00	67,161.84
OHS (Pharmacy & Emergency Kits)	3,305.73	3,497.46	3,700.31
Chairpersons dissiplinere verhore	21,200.00	22,429.60	23,730.52
OHS (Fire extinguishers)	17,977.60	19,020.30	20,123.48
Security Services	105,653.78	-	-
Task Contributions - Eden	28,341.42	29,985.22	31,724.37
Vetting - Employee Investigations	56,710.00	59,999.18	63,479.13
MONITORING SAMPLING	-	31,500.00	33,075.00
INVENTORY	20,000.00	21,160.00	22,387.28
PROFESSIONAL INSTITUTION FEES	-	1,680.00	1,764.00
TRAINING	35,000.00	37,030.00	39,177.74
CATERING	24,000.00	25,392.00	26,864.74

TASK IMPLEMENTATION - ONCE OFF	31,800.00	33,644.40	35,595.78
PURCHASES: CUTLERY, ETC	1,000.00	1,058.00	1,119.36
PURCHASE: LINEN & CUTLERY	400,000.00	423,200.00	447,745.60
TOTAL	**24,922,344.43**	**26,217,486.76**	**27,753,899.67**

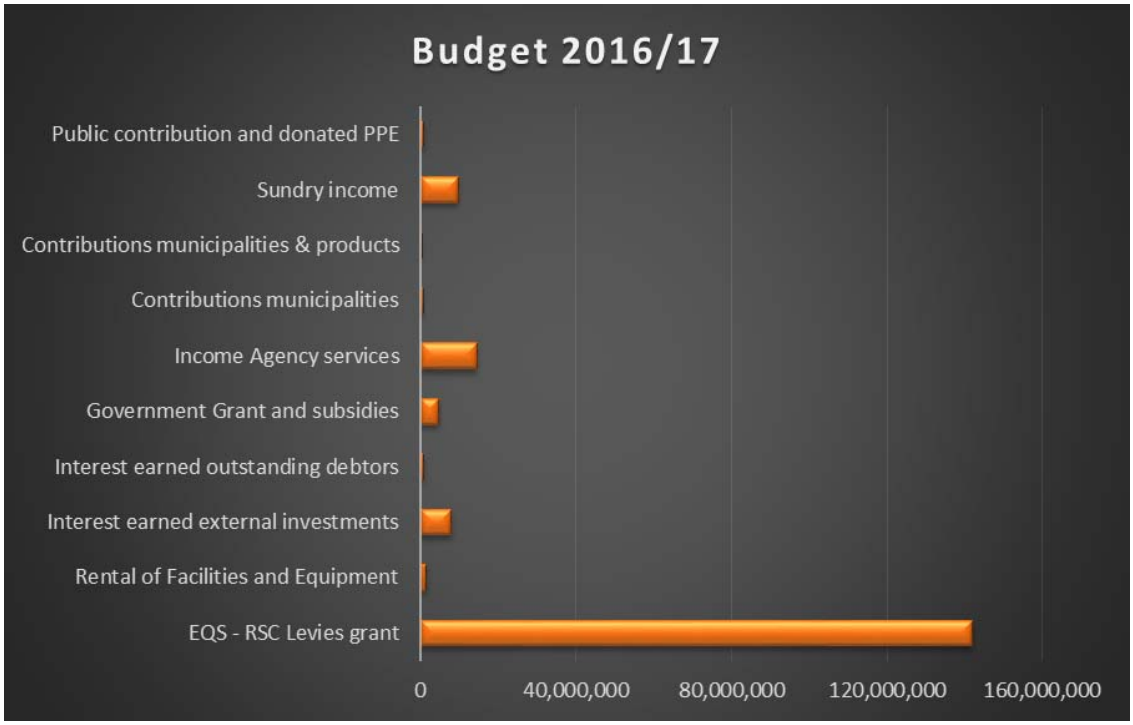
- **Roads agency expenditure**

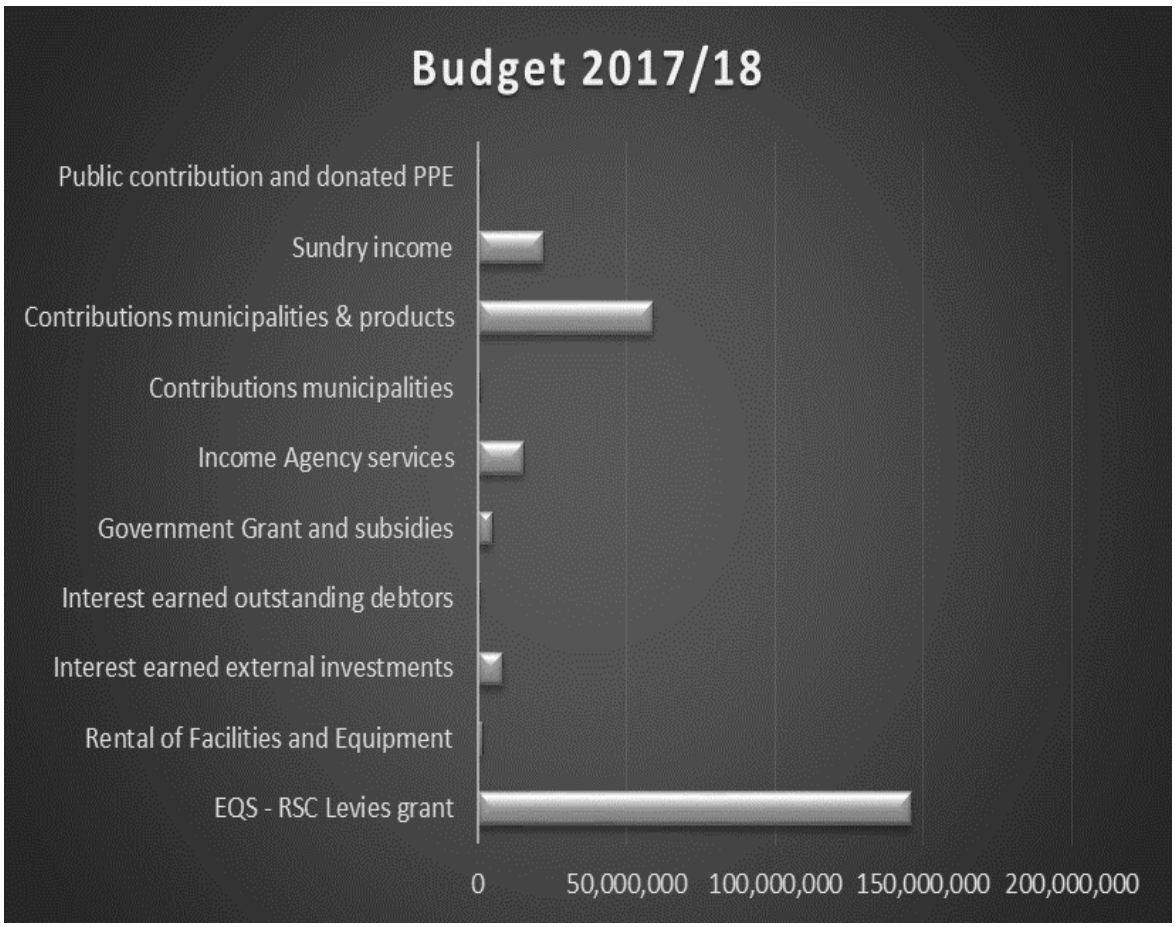
Refer to previous section where this item was discussed in detail.

Operating Revenue:

INCOME	MARCH Revised Budget 2015/16	Budget 2016/17	Budget 2017/18	Budget 2018/19
EQS - RSC Levies grant	-138,902,000.00	(142,094,000.00)	(146,043,000.00)	(150,876,000.00)
Rental of Facilities and Equipment	-1,345,354.34	(1,424,332.26)	(1,506,943.53)	(1,594,346.26)
Interest earned external investments	-6,620,940.89	(7,973,700.00)	(8,436,174.60)	(8,925,472.73)
Interest earned outstanding debtors	-754,230.04	(799,483.84)	(845,853.91)	(894,913.43)
Government Grant and subsidies	-58,006,552.55	(4,734,000.00)	(4,872,000.00)	(8,007,000.00)
Income Agency services	-15,692,010.00	(14,500,000.00)	(15,300,000.00)	(16,000,000.00)
Contributions municipalities	-591,145.33	(626,614.05)	(662,957.66)	(701,409.21)
Contributions municipalities & products	-263,790.00	(279,617.40)	(58,909,212.21)	(62,443,173.65)
Sundry income	-9,671,375.45	(9,672,070.05)	(22,082,191.20)	(14,831,502.55)
Public contribution and donated PPE	-758,755.15	(804,280.46)	(850,928.73)	(900,282.59)
ROADS AGENCY FUNCTION	-143,179,890.00	(132,000,000.00)	(139,000,000.00)	(145,000,000.00)
TOTAL	**-375,786,043.75**	**(314,908,098.07)**	**(398,509,261.83)**	**(410,174,100.42)**
SURPLUS / DEFICIT	**-7,902,236.86**	**(5,433,103.84)**	**(3,359,388.84)**	**(792,473.96)**

Chart of Revenue (Excluding Roads)





- **RSC Replacement Grant**

The equitable share over the MTREF period grows very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant. The RSC levy replacement grant only increases with about 3% per year which is not enough to ensure the financial sustainability of this municipality. Our limited resources have compelled the municipality to pursue additional income sources in order to deliver the services in the region and this remains a challenge as we have limited own income sources.

Currently Cape Winelands District Municipality manages the District Funding Research Initiative for the District Municipalities in Western Cape. Funding was made available, service provider was appointed to investigate the funding of district municipalities and to make recommendations regarding possible funding options for district municipalities.

- **Rental of facilities and equipment**

This is rental from properties and resorts. It is envisioned with the establishment of the property task team and the turnaround strategy that is being compiled, that additional funding can be generated from rental of properties.

- **Interest earned**

Interest earned – a conservative approach was followed in calculating the interest earned due to the volatile economy. The cash and investment policy has been changed, to be able to invest a third of the access funds with one institution, the current policy states maximum of 25% per banking institution, by changing it to a third per institution, access money can be invested with the 3 institutions thus generating higher interest return on investments.

- **Contributions from municipalities:**

Included in this amount is the contributions from the four participating municipalities with regards to the regional landfill site. Budget has been included from 2017/2018, as the B-municipalities have not budgeted increased fees for the regional landfill site in the 2016/2017 financial year. The earliest that this project can commence is 1 July 2017, if appropriate provision has been made in the budgets of the B-municipalities.

- **Government Grants**

	March Adjustment Budget 2015/2016	Budget 2016/17	Budget 2017/18	Budget 2018/19
FIN. MGT GRANT	-1,275,504.75	-1,250,000.00	-1,250,000.00	-1,000,000.00
UNSPENT GRANTS FUNDS	-			
MSIG: 2016/17	-930,000.00	-	-	-3,124,000.00
GRANT REVENUE RECOGNISEDOPERATIONAL				
ELECTRICITY DEMAND SIDE MANAGEMENT	-5,399,984.00			
Expanded Public Works Programme Incentive	-1,005,000.00	-1,000,000.00	-	-
LG: BULK WATER AND WASTEWATER INFR. PLAN. GRANT	-20,000,000.00			
TASK CONTRIBTIONS	-180,968.41			
SETA - REIMBURSEMENTS	-633,660.52			
INTEGRATED TRANSPORT PLANNING	-1,800,000.00	-	-900,000.00	-900,000.00
RURAL ROADS ASSET MANAGEMENT GRANT	-2,283,000.00	-2,364,000.00	-2,482,000.00	-2,623,000.00
MUNICIPAL DISASTER RECOVERY GRANT	-22,212,481.58		-	-
WC SUPPORT-PROVINCIAL TREASURY	-400,300.00	-120,000.00	-240,000.00	-360,000.00
WC SUPPORT PT - PERFORMANCE MGT	-300,000.00		-	-
INTER GOVERNMENTAL RELATION (DISTRICT ASS)	-31,000.89			
WCFMG ASSISTANCE (ADD)	-50,000.00		-	-
BRAILLE PROJECTS	-11,645.00			
BUCKET SYSTEM ELMININATION SCH./CLINICS	-76,317.00			
GRANT REVENUE RECOGNISEDCAPITAL			-	-
Total Grant funded Income	**-56,589,862.15**	**-4,734,000.00**	**-4,872,000.00**	**-8,007,000.00**

- **Income from Agency services**

Included under this item is the administration fee received for performing the roads function on behalf of the Department of Transport.

- **Sundry income**

Included under this item is the income from resorts.

- **Roads Agency Function**

As mentioned previously, R 132 m of the Roads agency function has been included in the operating revenue budget.

Operating Surplus:

	2016/2017	2017/2018	2018/2019
SURPLUS / (DEFICIT)	***17 609***	***5 289***	***1 974***

This table indicates the decline in the surplus over the next three financial years. Council is not running into deficits due to contributions from the PPP.

It is a concern the decline in the surplus and it is imperative that additional revenue sources must be identified for district municipalities.

Description	2016/2017	2017/2018	2018/2019
Swartvlei (surplus)	-352 836	-353 265	-352 021
V/Bay (deficit)	641 662		
De Hoek(Deficit)	1 918 900	2 099 203	2 295 774
Spa (Deficit)	3 840 347	4 165 379	4 517 850
Kleinkrantz (Deficit)	396 500	419 497	443 828
Total Deficit	**6 444 573**	**6 330 814**	**6 905 431**

A turnaround strategy must be developed for the resorts, as the deficit on the resorts increases on an annual basis. Provision for Vicbay Resort has only been made for 2016/2017, council took a decision to transfer Vicbay to George Municipality, it is envisioned that the transfer will be finalized in 2016/2017.

Council took a decision to transfer Calitzdorp Spa to Kannaland Municipality. Calitzdorp Spa is still included in Eden's budget as discussion between Eden and Kannaland must be finalized, Kannaland Municipality must make adequate provision in the budget for the transfer of the Calitzdorp Spa.

Administration fee for the landfill site has been included in the revenue (from 2017/2018 R3m per outer year). If this project is not implemented, the revenue must decrease with the administration fee and will result in deficits on the budget for the outer years.

Capital Budget

The annual capital budget for the financial year 2016/2017 MTREF period is as follow:

CAPITAL		Budget 2016/17	Budget 2017/18	Budget 2018/19
IT EQUIPMENT		250,000.00	250,000.00	250,000.00
SWARTVLEI SEWERAGE PROJECT		120,000.00	250,000.00	-
FIRE FIGHTING - VARIOUS EQUIPMENT ITEMS		200,000.00	150,000.00	100,000.00
FINGER SCANNER AND SYSTEM		50,000.00	-	
STEEL CABINET		25,000.00	-	
SMOKE DETECTOR		40,000.00	50,000.00	50,000.00
STEEL SHELVES		40,000.00	50,000.00	50,000.00
POOL VEHICLE		155,000.00	165,000.00	175,000.00
RADIO TRANSMITTER		400,000.00	-	-
MIA (MAJOR INCIDENT ALERT) SMS SYSTEM		215,000.00	160,000.00	160,000.00
MINNIE JOC / FCP VEHICLE			500,000.00	
AEROQUILLE MOBILE ANALYZER		430,000.00	50,000.00	

WEATHER STATION		50,000.00	-	
LABOROTORY INSTRUMENTS - MOSSEL BAY		-	58,500.00	
COUNCIL CHAMBERS		700,000.00	300,000.00	
UPGRADING OF BUILDINGS / RESORTS		1,750,000.00	1,250,000.00	
UPGRADING OF SECURITY SYSTEM (HO)		180,000.00	-	-
Small capital items		810,494.71	120,600.00	5,500.00
	TOTAL	**5,415,494.71**	**3,354,100.00**	**790,500.00**

3.3 Provision of basic services

The municipality as a category C municipality do not deliver basic services in respect of the following:

- Provision of Water services
- Provision of sanitation services
- Provision of refuse
- Provision of electricity

Service that is delivered by the municipality that is essential to the communities of the Eden region is the following:

- Eden plays a critical role in the delivery of Bush and Veld Fire services in the area. This is supported by the fact that a number of service delivery agreements is in place with various local municipalities to ensure delivery of fire services within their areas and allocated as their functions
- Eden also has an Air Quality service level agreement with the municipality of Hessequa Municipality
- Disaster Management and ensuring that a collective effort is implemented is also a key function performed by the municipality. In this regard the municipality currently have an

agreement in place with Mosselbay Municipality to assist in the delivery of this service within its area.

- The provision of Environmental Health practitioners is another key function performed by the district. With the food scarcity crises and the impact that drought has on the provision of food security the impact of the performing of this function is of critical importance.

The municipal budget is to ensure the provision of these services can continue on an uninterrupted basis within these municipal areas.

3.4 SDBIP and MTREF financial sustainability

The budget that's been tabled is a cash backed budget for the 2016/2017 MTREF period and the municipality complies with the Municipal Management Finance Act (MFMA). The financial sustainability for us as a district municipality is challenging due to the limited revenue sources but Council together with Provincial Government and other district municipalities in the Western Cape are investigating ways for extra revenue sources.

A district municipality task team for the Western Cape was established. One of the main challenges is the service level agreement with Department of Transport that needs to be revised to clearly define each party's roles and responsibilities as well as the type of service (agency service). Accounting treatment of transactions is another issue that is being addressed by the task team.

The Municipal Service Delivery and Budget Implementation Plan (SDBIP) is complete to enhance council's ability to measure the impact of the budget on the municipal performance in terms of service delivery and to ensure that the municipality will deliver on its promise to ensure delivery of services to its communities.

Section 4 – Annual Budget Tables

DC4 Eden - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	3,433	4,684	7,381	5,225	6,621	6,621	6,621	7,974	8,436	8,925
Transfers recognised - operational	138,082	145,733	167,753	186,119	186,469	186,469	186,469	146,708	149,775	157,623
Other own revenue	141,360	156,146	151,227	156,271	182,696	182,696	182,696	160,226	240,298	243,626
Total Revenue (excluding capital transfers and contributions)	282,875	306,563	326,361	347,615	375,786	375,786	375,786	314,908	398,509	410,174
Employee costs	142,532	92,562	156,046	101,399	105,790	105,790	105,790	105,720	112,061	121,435
Remuneration of councillors	6,748	7,028	7,407	8,496	8,296	8,296	8,296	8,448	8,939	9,589
Depreciation & asset impairment	5,161	4,831	3,281	6,800	3,800	3,800	3,800	4,087	4,324	4,575
Finance charges	743	704	206	664	69	69	69	–	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	47,217	–	–	–	–	–	–
Other expenditure	112,884	208,788	379,467	182,000	249,929	249,929	249,929	191,220	269,827	273,783
Total Expenditure	268,068	313,913	546,407	346,576	367,884	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit)	14,807	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Transfers recognised - capital	11	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed a	294	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Capital expenditure & funds sources										
Capital expenditure	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Total sources of capital funds	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Financial position										
Total current assets	90,009	105,078	138,352	113,385	175,537	175,537	175,537	175,065	175,136	175,022
Total non current assets	542,158	515,890	282,785	512,282	285,987	285,987	285,987	291,930	295,943	297,541
Total current liabilities	68,993	52,702	59,537	59,073	38,215	38,215	38,215	42,143	45,759	51,363
Total non current liabilities	107,060	114,973	128,895	115,415	133,206	133,206	133,206	137,202	141,318	145,558
Community wealth/Equity	456,114	453,293	232,705	451,179	290,103	290,103	290,103	287,649	284,003	275,643
Cash flows										
Net cash from (used) operating	29,839	5,976	48,082	20,075	7,674	7,674	7,674	5,433	3,359	792
Net cash from (used) investing	(607)	1,399	(2,791)	(1,035)	(1,765)	(1,765)	(1,765)	(5,415)	(3,354)	(791)
Net cash from (used) financing	980	(622)	(1,979)	(664)	(664)	(664)	(664)	–	–	–
Cash/cash equivalents at the year end	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564
Cash backing/surplus reconciliation										
Cash and investments available	73,025	79,737	111,109	120,686	148,565	148,565	148,565	148,583	148,588	148,590
Application of cash and investments	627	(6,363)	(14,143)	(10,207)	(17,070)	(17,070)	(17,070)	(21,407)	(23,152)	(23,151)
Balance - surplus (shortfall)	72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741
Asset management										
Asset register summary (WDV)	499,858	468,362	229,638	450,051	228,282	228,282	229,611	229,611	228,641	224,857
Depreciation & asset impairment	5,161	4,831	3,281	6,800	3,800	3,800	4,087	4,087	4,324	4,575
Renewal of Existing Assets	299	–	–	–	–	–	–	4,095	2,736	531
Repairs and Maintenance	2,957	2,957	7,970	7,970	5,768	5,768	5,588	5,588	5,949	5,329
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC4 Eden - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		167,254	163,210	184,934	209,837	224,683	224,683	176,268	182,021	191,610
Executive and council		166,344	162,335	183,913	209,837	224,683	224,683	175,765	181,489	191,043
Budget and treasury office		7	–	–	–	–	–	–	–	–
Corporate services		903	875	1,021	–	–	–	503	532	567
Community and public safety		5,009	5,327	5,844	6,823	6,251	6,251	6,485	6,071	6,423
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		4,878	5,143	5,629	6,637	6,065	6,065	6,288	5,863	6,203
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		131	184	215	186	186	186	197	208	221
Economic and environmental services		110,601	137,906	135,583	128,955	143,435	143,435	132,155	139,164	145,500
Planning and development		17	4	–	–	–	–	–	–	–
Road transport		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Environmental protection		488	189	167	255	255	255	155	164	500
Trading services		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Other	4	4	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure - Standard										
Governance and administration		88,226	109,453	326,146	114,021	95,399	95,399	93,648	107,884	106,822
Executive and council		50,309	65,949	280,823	59,271	42,631	42,631	38,229	48,628	43,003
Budget and treasury office		15,080	17,259	17,661	23,616	22,226	22,226	22,124	23,547	24,032
Corporate services		22,837	26,245	27,662	31,134	30,542	30,542	33,295	35,709	39,787
Community and public safety		57,155	63,230	85,262	63,138	86,810	86,810	66,080	68,219	73,540
Community and social services		3,378	2,279	–	–	–	–	–	–	–
Sport and recreation		7,414	8,277	10,084	11,228	10,616	10,616	12,731	12,192	13,107
Public safety		23,508	28,928	47,225	24,424	45,890	45,890	25,501	27,435	29,542
Housing		–	–	–	–	–	–	–	–	–
Health		22,855	23,746	27,953	27,486	30,304	30,304	27,848	28,591	30,891
Economic and environmental services		119,383	137,365	130,372	147,118	161,620	161,620	147,013	156,021	162,226
Planning and development		5,643	6,193	6,867	11,889	11,559	11,559	10,787	11,633	11,541
Road transport		110,096	125,444	121,631	132,883	147,263	147,263	134,364	142,382	148,523
Environmental protection		3,644	5,728	1,874	2,346	2,798	2,798	1,861	2,006	2,162
Trading services		2,218	3,865	4,627	22,299	24,056	24,056	2,735	63,026	66,794
Electricity		–	–	–	–	–	–	–	–	–
Water		66	201	420	20,782	20,812	20,812	850	920	995
Waste water management		4	1,976	1,918	–	–	–	–	–	–
Waste management		2,148	1,688	2,289	1,517	3,243	3,243	1,884	62,106	65,799
Other	4	1,086	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit) for the year		15,112	(7,350)	(220,046)	1,039	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Municipal governance and administration		167,254	163,210	184,934	209,837	224,683	224,683	176,268	182,021	191,610
Executive and council		166,344	162,335	183,913	209,837	224,683	224,683	175,765	181,489	191,043
Mayor and Council		166,344	162,335	183,913	209,837	224,683	224,683	175,765	181,489	191,043
Municipal Manager		–	–	–						
Budget and treasury office		7								
Corporate services		903	875	1,021	–	–	–	503	532	567
Human Resources		–	–	–		–	–	172	182	197
Information Technology		901	875	1,021		–	–			
Property Services		–	–	–		–	–			
Other Admin		2						331	350	370
Community and public safety		5,009	5,327	5,844	6,823	6,251	6,251	6,485	6,071	6,423
Community and social services		–	–	–	–	–	–	–	–	–
Libraries and Archives							–			
Museums & Art Galleries etc							–			
Community halls and Facilities							–			
Cemeteries & Crematoriums							–			
Child Care							–			
Aged Care							–			
Other Community							–			
Other Social							–			
Sport and recreation		4,878	5,143	5,629	6,637	6,065	6,065	6,288	5,863	6,203
Public safety		–	–	–	–	–	–	–	–	–
Police										
Fire										
Civil Defence										
Street Lighting										
Other										
Housing										
Health		131	184	215	186	186	186	197	208	221
Clinics		–	–							
Ambulance		–	–							
Other		131	184	215	186	186	186	197	208	221
Economic and environmental services		110,601	137,906	135,583	128,955	143,435	143,435	132,155	139,164	145,500
Planning and development		17	4	–	–	–	–	–	–	–
Economic Development/Planning		17	4				–	–	–	–
Town Planning/Building		–	–					–	–	–
Licensing & Regulation		–	–							
Road transport		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Roads		–	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Public Buses							–			
Parking Garages							–			
Vehicle Licensing and Testing							–			
Other		110,096					–			
Environmental protection		488	189	167	255	255	255	155	164	500
Pollution Control			189	167	255	255	255	155	164	500
Biodiversity & Landscape							–			
Other		488					–			
Trading services		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Electricity		–	–	–	–	–	–	–	–	–
Electricity Distribution										
Electricity Generation										
Water		–	–	–	–	–	–	–	–	–
Water Distribution										
Water Storage										
Waste water management		–	–	–	–	–	–	–	–	–
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Solid Waste		312	120		2,000	1,417	1,417	–	71,253	66,640
Other		4	–	–	–	–	–	–	–	–
Air Transport							–			
Abattoirs							–			
Tourism		4					–			
Forestry							–			
Markets							–			
Total Revenue - Standard	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure - Standard										
Municipal governance and administration		88,226	109,453	326,146	114,021	95,399	95,399	93,648	107,884	106,822
Executive and council		50,309	65,949	280,823	59,271	42,631	42,631	38,229	48,628	43,003
Mayor and Council		46,638	63,485	278,385	56,694	39,974	39,974	35,446	45,618	39,745
Municipal Manager		3,671	2,464	2,438	2,577	2,657	2,657	2,783	3,011	3,257
Budget and treasury office		15,080	17,259	17,661	23,616	22,226	22,226	22,124	23,547	24,032
Corporate services		22,837	26,245	27,662	31,134	30,542	30,542	33,295	35,709	39,787
Human Resources		6,752	8,635	8,160	8,758	9,577	9,577	8,407	9,034	9,708
Information Technology		5,587	6,742	6,938	7,788	7,718	7,718	9,321	9,861	12,066
Property Services		–	3,244	5,448	6,057	6,350	6,350	6,522	7,094	7,532
Other Admin		10,498	7,624	7,116	8,531	6,897	6,897	9,045	9,719	10,481
Community and public safety		57,155	63,230	85,262	63,138	86,810	86,810	66,080	68,219	73,540
Community and social services		3,378	2,279	–	–	–	–	–	–	–
Libraries and Archives		–	–							

DC4 Eden - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Executive and Council		166,346	162,336	183,913	209,838	224,683	224,683	175,765	181,489	191,043
Vote 2 - Budget and Treasury Office		7	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		901	875	1,021	–	–	–	503	532	567
Vote 4 - Planning and Development		21	4	–	–	–	–	–	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 6 - Health		131	183	215	186	186	186	197	208	221
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		4,878	5,143	5,629	6,636	6,065	6,065	6,288	5,863	6,203
Vote 9 - Waste Management		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–	–	–
Vote 13 - Environment Protection		488	189	167	255	255	255	155	164	500
Vote 14 - Roads Agency Function		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		48,971	65,950	280,819	60,272	42,631	42,631	38,229	48,628	43,003
Vote 2 - Budget and Treasury Office		16,419	17,258	17,661	23,616	22,226	22,226	22,124	23,547	24,032
Vote 3 - Corporate Services		22,836	26,246	27,663	31,134	30,542	30,542	33,295	35,709	39,787
Vote 4 - Planning and Development		6,728	6,193	6,868	11,889	11,559	11,559	10,787	11,633	11,541
Vote 5 - Public Safety		23,508	28,928	47,225	24,424	45,890	45,890	25,501	27,435	29,542
Vote 6 - Health		22,854	23,745	27,954	27,486	30,304	30,304	27,848	28,591	30,891
Vote 7 - Community and Social Services		3,379	2,279	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		7,415	8,277	10,085	11,227	10,616	10,616	12,731	12,192	13,107
Vote 9 - Waste Management		2,148	1,688	2,289	1,517	3,244	3,244	1,884	62,106	65,799
Vote 10 - Roads Transport		–	365	–	3,183	4,083	4,083	2,364	3,382	3,523
Vote 11 - Waste Water Management		4	1,976	1,918	–	–	–	–	–	–
Vote 12 - Water		66	201	420	20,782	20,812	20,812	850	920	995
Vote 13 - Environment Protection		3,644	5,728	1,874	2,346	2,798	2,798	1,861	2,006	2,162
Vote 14 - Roads Agency Function		110,096	125,079	121,631	128,700	143,180	143,180	132,000	139,000	145,000
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit) for the year	2	15,112	(7,350)	(220,046)	1,039	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Executive and Council		166,346	162,336	183,913	209,838	224,683	224,683	175,765	181,489	191,043
1,1 - Municipal Manager							–			
1,2 - Executive Mayor							–			
1,3 - Deputy Mayor							–			
1,4 - Speaker							–			
1,5 - Section 79/80 Committees							–			
1,6 - Council General Expenses		166,346	162,336	183,913	209,838	224,683	224,683	175,765	181,489	191,043
1,7 - Risk Management							–			
							–			
							–			
							–			
Vote 2 - Budget and Treasury Office		7	–	–	–	–	–	–	–	–
2,1 - Director Finance							–			
2,2 - Finances: SCM, Stores, Assets		7					–			
2,3 - Finances: Creditors, Income, Budgets							–			
2,4 - Finances: Management Services							–			
2,5 - Internal Audit							–			
2,6 - Finance: Finance Interns							–			
							–			
							–			
							–			
Vote 3 - Corporate Services		901	875	1,021	–	–	–	503	532	567
3,1 - Executive Manager: Support Services							–			
3,2 - Support Services: Committee							–			
3,3 - Human Resources							–	172	182	197
3,4 - ICT Unit		900	875	1,021			–	–	–	–
3,5 - Support Services: Registry							–			
3,6 - Employment Equity							–			
3,7 - Legal Services							–			
3,8 - Marketing Publicity and Media Co-ordination							–			
3,9 - Task Unit		1					–	331	350	370
							–			
Vote 4 - Planning and Development		21	4	–	–	–	–	–	–	–
4,1 - Manager Strategic Services							–			
4,2 - District Economic Development			4				–			
4,3 - Regional Planning							–			
4,4 - IDP Unit		17					–			
4,5 - Tourism Unit		4					–			
4,6 - Project Management Unit							–			
4,7 - Performance Management Unit							–			
							–			
							–			
							–			
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–
5,1 - Fire Fighting							–			
5,2 - Disaster Management							–			
5,3 - Fire Services: Riversdale							–			
5,4 - Fire Services: Uniondale							–			
5,5 - Fire Services: Kannaland							–			
							–			
							–			
							–			
							–			
Vote 6 - Health		131	183	215	186	186	186	197	208	221
6,1 - Executive Manager: Community Services							–			
6,2 - MHS Admin		131	183	215	186	186	186	197	208	221
6,3 - MHS George							–			
6,4 - MHS Klein Karoo							–			
6,5 - MHS Langeberg							–			
6,6 - MHS Lakes Area							–			
6,7 - Community Project: EPWP							–			
6,8 - Community Project: EPWP							–			
							–			
							–			

Vote 7 - Community and Social Services	–	–	–	–	–	–	–	–	–
7,1 - Social Development						–			
7,2 - Community Skills Development						–			
7,3 - Library						–			
7,4 - Fransmanshoek / Kanon Concservation Area						–			
						–			
						–			
						–			
						–			
						–			
Vote 8 - Sport and Recreation	4,878	5,143	5,629	6,636	6,065	6,065	6,288	5,863	6,203
8,1 - Sports, Arts and Culture						–			
8,2 - Swartvlei Camping Area	970	1,171	1,217	1,647	1,633	1,633	1,400	1,481	1,567
8,3 - Victoria Bay Camping Area	433	555	657	638	704	704	746	–	–
8,4 - Calitzdorp Spa Kiosk	57	–	–			–			
8,5 - Calitzdorp Spa Resort	2,081	1,987	2,121	2,185	1,922	1,922	2,170	2,296	2,429
8,6 - De Hoek Mountain Resort	1,320	1,430	1,634	2,153	1,794	1,794	1,959	2,073	2,193
8,7 - De Hoek Resort Shop	17	–	–	13	12	12	13	13	14
8,8 - Kleinkrantz	–	–	–		–	–			
Vote 9 - Waste Management	312	120	–	2,000	1,417	1,417	–	71,253	66,640
9,1 - Bulk Infrastructure	312	120		2,000	1,417	1,417	–	–	–
9,2 - Regional Landfill Site						–	–	71,253	66,640
						–			
						–			
						–			
						–			
						–			
						–			
						–			
Vote 10 - Roads Transport	–	–	–	–	–	–	–	–	–
10,1 - Public Transport						–			
						–			
						–			
						–			
						–			
						–			
						–			
						–			
Vote 11 - Waste Water Management	–	–	–	–	–	–	–	–	–
11,1 - Sewerage						–			
11,2 - Bulk Infrastructure						–			
						–			
						–			
						–			
						–			
						–			
						–			
						–			
Vote 12 - Water	–	–	–	–	–	–	–	–	–
12,1 - Bulk Infrastructure						–			
						–			
						–			
						–			
						–			
						–			
						–			
						–			
						–			

Vote 13 - Environment Protection		488	189	167	255	255	255	155	164	500
13,1 - Environment Management							–			
13,2 - Air Quality Control		488	189	167	255	255	255	155	164	500
13,3 - Work for Water Brandwacht										
13,4 - Work for Water Great Brak										
13,5 - Work for Water Karatara										
13,6 - Work for Water Knysna										
13,7 - Eden Working for Water										
13,8 - Work for Water Moordkuil										
13,9 - Work for Water Uniondale										
Vote 14 - Roads Agency Function		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
14,1 - Roads Agency Function		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
15,1 - Electricity										
Total Revenue by Vote	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure by Vote	1									
Vote 1 - Executive and Council		48,971	65,950	280,819	60,272	42,631	42,631	38,229	48,628	43,003
1,1 - Municipal Manager		2,332	2,464	2,438	2,577	2,657	2,657	2,783	3,011	3,257
1,2 - Executive Mayor		1,621	1,589	1,633	1,918	1,556	1,556	1,328	1,420	1,526
1,3 - Deputy Mayor		819	1,130	618	722	736	736	735	783	842
1,4 - Speaker		1,199	1,079	1,322	1,517	782	782	823	884	953
1,5 - Section 79/80 Committees		117	85	45	118	82	82	87	92	97
1,6 - Council General Expenses		42,883	59,603	274,763	52,949	36,409	36,409	31,920	41,843	35,684
1,7 - Risk Management					471	409	409	553	596	643
Vote 2 - Budget and Treasury Office		16,419	17,258	17,661	23,616	22,226	22,226	22,124	23,547	24,032
2,1 - Director Finance		1,674	1,393	3,033	7,495	4,196	4,196	4,847	5,005	4,380
2,2 - Finances: SCM, Stores, Assets		4,096	5,755	3,886	4,219	4,575	4,575	4,784	5,169	5,586
2,3 - Finances: Creditors, Income, Budgets		6,883	6,053	6,316	7,115	7,629	7,629	6,130	6,632	7,175
2,4 - Finances: Management Services		2,427	2,519	3,361	2,946	2,660	2,660	3,301	3,524	3,761
2,5 - Internal Audit		1,339	1,538	1,065	1,841	2,030	2,030	1,811	1,960	2,122
2,6 - Finance: Finance Interns						1,136	1,136	1,250	1,256	1,007
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							–			
Vote 3 - Corporate Services		22,836	26,246	27,663	31,134	30,542	30,542	33,295	35,709	39,787
3,1 - Executive Manager: Support Services		648	1,604	2,824	3,692	2,849	2,849	3,234	3,474	3,732
3,2 - Support Services: Committee		3,727	3,872	2,128	2,255	1,916	1,916	2,197	2,375	2,568
3,3 - Human Resources		6,752	8,635	8,160	8,758	9,577	9,577	8,407	9,034	9,708
3,4 - ICT Unit		5,587	6,742	6,938	7,788	7,718	7,718	9,321	9,861	12,066
3,5 - Support Services: Registry		3,238	3,244	5,448	6,057	6,350	6,350	6,522	7,094	7,532
3,6 - Employment Equity		23	–	–			–	–	–	–
3,7 - Legal Services		841	976	961	1,215	778	778	1,445	1,562	1,687
3,8 - Marketing Publicity and Media Co-ordination		2,020	1,173	1,204	1,369	1,354	1,354	1,846	1,961	2,120
3,9 - Task Unit		–	–				–	323	347	374

Vote 4 - Planning and Development	6,728	6,193	6,868	11,889	11,559	11,559	10,787	11,633	11,541
4,1 - Manager Strategic Services	133	201	109	981	1,296	1,296	1,007	1,087	1,174
4,2 - District Economic Development	2,348	1,529	1,279	1,624	1,652	1,652	1,898	2,050	2,214
4,3 - Regional Planning	953	2,536	1,918	5,903	4,774	4,774	4,278	4,623	3,977
4,4 - IDP Unit	612	457	1,143	1,193	1,239	1,239	1,355	1,382	1,493
4,5 - Tourism Unit	1,086	1,084	1,859	1,414	1,509	1,509	1,409	1,538	1,664
4,6 - Project Management Unit	1,237	4	(1)		–	–	–	–	–
4,7 - Performance Management Unit	359	382	561	774	1,089	1,089	841	952	1,018
Vote 5 - Public Safety	23,508	28,928	47,225	24,424	45,890	45,890	25,501	27,435	29,542
5,1 - Fire Fighting	14,865	15,685	15,585	15,649	39,599	39,599	16,931	18,174	19,531
5,2 - Disaster Management	5,595	11,876	30,014	5,087	4,276	4,276	5,818	6,281	6,786
5,3 - Fire Services: Riversdale	2,826	1,244	165	1,007	487	487	656	710	769
5,4 - Fire Services: Uniondale	222	123	459	1,072	118	118	–	–	–
5,5 - Fire Services: Kannaland	–	–	1,002	1,609	1,409	1,409	2,096	2,269	2,457
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Vote 6 - Health	22,854	23,745	27,954	27,486	30,304	30,304	27,848	28,591	30,891
6,1 - Executive Manager: Community Services	1,593	1,821	4,009	2,479	2,261	2,261	2,239	2,414	2,603
6,2 - MHS Admin	2,485	2,259	1,784	2,015	1,991	1,991	2,367	2,530	2,707
6,3 - MHS George	4,941	4,859	5,951	6,049	7,734	7,734	5,579	6,039	6,536
6,4 - MHS Klein Karoo	4,448	4,941	4,707	4,912	5,348	5,348	5,037	5,448	5,894
6,5 - MHS Langeberg	4,869	5,221	5,850	5,909	5,438	5,438	6,405	6,931	7,501
6,6 - MHS Lakes Area	4,518	4,644	5,025	4,431	5,617	5,617	4,841	5,229	5,649
6,7 - Community Project: EPWP	–	–	628		742	742	375	–	–
6,8 - Community Project: EPWP				1,691	1,173	1,173	1,005	–	–
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						–			
Vote 7 - Community and Social Services	3,379	2,279	–	–	–	–	–	–	–
7,1 - Social Development	3,318	2,266				–			
7,2 - Community Skills Development	13	13				–			
7,3 - Library	–	–				–			
7,4 - Fransmanshoek / Kanon Concservation Area	48	–				–			
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Vote 8 - Sport and Recreation	7,415	8,277	10,085	11,227	10,616	10,616	12,731	12,192	13,107
8,1 - Sports, Arts and Culture	–	–	70		–	–	–	–	–
8,2 - Swartvlei Camping Area	584	456	817	768	710	710	1,047	1,128	1,215
8,3 - Victoria Bay Camping Area	752	712	1,313	1,335	1,167	1,167	1,388	–	–
8,4 - Calitzdorp Spa Kiosk	68	5	5	5	5	5	6	6	6
8,5 - Calitzdorp Spa Resort	3,392	4,472	4,452	4,763	5,088	5,088	6,210	6,673	7,171
8,6 - De Hoek Mountain Resort	2,469	2,578	3,170	3,990	3,313	3,313	3,678	3,960	4,265
8,7 - De Hoek Resort Shop	145	4	5	5	5	5	6	6	6
8,8 - Kleinkrantz	5	50	253	361	328	328	397	419	444
Vote 9 - Waste Management	2,148	1,688	2,289	1,517	3,244	3,244	1,884	62,106	65,799
9,1 - Bulk Infrastructure	2,148	1,688	2,289	1,517	3,244	3,244	1,884	1,853	2,003
9,2 - Regional Landfill Site						–	–	60,252	63,796
Vote 10 - Roads Transport	–	365	–	3,183	4,083	4,083	2,364	3,382	3,523
10,1 - Public Transport	–	365		3,183	4,083	4,083	2,364	3,382	3,523

Vote 11 - Waste Water Management		4	1,976	1,918	–	–	–	–	–	–
11,1 - Sewerage		4	–							
11,2 - Bulk Infrastructure		–	1,976	1,918			–			
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Vote 12 - Water		66	201	420	20,782	20,812	20,812	850	920	995
12,1 - Bulk Infrastructure		66	201	420	20,782	20,812	20,812	850	920	995
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Vote 13 - Environment Protection		3,644	5,728	1,874	2,346	2,798	2,798	1,861	2,006	2,162
13,1 - Environment Management		607	666	839	761	857	857	807	870	939
13,2 - Air Quality Control		1,729	1,038	1,035	1,585	1,940	1,940	1,054	1,136	1,224
13,3 - Work for Water Brandwacht		2	4	–			–			
13,4 - Work for Water Great Brak		2	1	–			–			
13,5 - Work for Water Karatara		12	–	–			–			
13,6 - Work for Water Knysna		25	–	–			–			
13,7 - Eden Working for Water		1,248	4,019	(0)			–			
13,8 - Work for Water Moordkuil		19	–	–			–			
13,9 - Work for Water Uniondale		–	–				–			
							–			
Vote 14 - Roads Agency Function		110,096	125,079	121,631	128,700	143,180	143,180	132,000	139,000	145,000
14,1 - Roads Agency Function		110,096	125,079	121,631	128,700	143,180	143,180	132,000	139,000	145,000
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Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
15,1 - Electricity		–	–				–			
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Total Expenditure by Vote	2	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit) for the year	2	15,112	(7,350)	(220,046)	1,039	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment		1,775	853	878	1,357	1,345	1,345	1,345	1,424	1,507	1,594
Interest earned - external investments		3,433	4,684	7,381	5,225	6,621	6,621	6,621	7,974	8,436	8,925
Interest earned - outstanding debtors		–	–	729	681	754	754	754	799	846	895
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–
Licences and permits		208	189	167	–	255	255	255	155	164	500
Agency services		14,148	679	13,786	14,280	15,692	15,692	15,692	14,500	15,300	16,000
Transfers recognised - operational		138,082	145,733	167,753	186,119	186,469	186,469	186,469	146,708	149,775	157,623
Other revenue	2	125,096	154,425	135,667	139,953	164,649	164,649	164,649	143,348	222,482	224,636
Gains on disposal of PPE		134	–			–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		282,875	306,563	326,361	347,615	375,786	375,786	375,786	314,908	398,509	410,174
Expenditure By Type											
Employee related costs	2	142,532	92,562	156,046	101,399	105,790	105,790	105,790	105,720	112,061	121,435
Remuneration of councillors		6,748	7,028	7,407	8,496	8,296	8,296	8,296	8,448	8,939	9,589
Debt impairment	3	2,043	2,443	–	1,000	1,000	1,000	1,000	1,060	1,121	1,187
Depreciation & asset impairment	2	5,161	4,831	3,281	6,800	3,800	3,800	3,800	4,087	4,324	4,575
Finance charges		743	704	206	664	69	69	69	–	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8										
Contracted services		6,386	13,808	12,580	7,215	61,905	61,905	61,905	11,214	71,575	78,613
Transfers and grants		–	–	–	47,217	–	–	–	–	–	–
Other expenditure	4, 5	104,064	192,537	366,887	173,785	187,024	187,024	187,024	178,946	197,130	193,984
Loss on disposal of PPE		391	–	–							
Total Expenditure		268,068	313,913	546,407	346,576	367,884	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit)		14,807	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Transfers recognised - capital		11	–				–	–			
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		294	–	–			–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Taxation											
Surplus/(Deficit) after taxation		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		303	114	122	30	–	–	–	1,690	421	6
Vote 2 - Budget and Treasury Office		26	21	121	–	140	140	140	–	–	–
Vote 3 - Corporate Services		2,992	560	594	430	1,156	1,156	1,156	405	350	350
Vote 4 - Planning and Development		12	50	43	–	–	–	–	–	–	–
Vote 5 - Public Safety		180	444	1,837	375	775	775	775	970	975	435
Vote 6 - Health		77	31	87	–	11	11	11	–	–	–
Vote 7 - Community and Social Services		–	–	24	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		73	6	315	200	197	197	197	1,870	1,500	–
Vote 9 - Waste Management		9	–	5,711	–	–	–	–	–	–	–
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–	–	–	–
Vote 13 - Environment Protection		3	–	–	–	12	12	12	480	109	–
Vote 14 - Roads Agency Function		–	–	–	–	–	–	–	–	–	–
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 6 - Health		–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–	–	–	–
Vote 13 - Environment Protection		–	–	–	–	–	–	–	–	–	–
Vote 14 - Roads Agency Function		–	–	–	–	–	–	–	–	–	–
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote		3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Capital Expenditure - Standard											
Governance and administration		3,321	695	834	460	1,296	1,296	1,296	2,095	771	356
Executive and council		303	114	122	30	–	–	–	1,690	421	6
Budget and treasury office		26	21	121	–	140	140	140	–	–	–
Corporate services		2,992	560	591	430	1,156	1,156	1,156	405	350	350
Community and public safety		330	481	2,263	575	983	983	983	2,840	2,475	435
Community and social services				24		–	–	–			
Sport and recreation		73	6	316	200	197	197	197	1,870	1,500	–
Public safety		180	444	1,837	375	775	775	775	970	975	435
Housing						–	–	–			
Health		77	31	87		11	11	11			
Economic and environmental services		15	50	43	–	12	12	12	480	109	–
Planning and development		12	50	43		–	–	–			
Road transport						–	–	–			
Environmental protection		3				12	12	12	480	109	–
Trading services		9	–	5,711	–	–	–	–	–	–	–
Electricity						–	–	–			
Water						–	–	–			
Waste water management						–	–	–			
Waste management		9		5,711		–	–	–			
Other						–	–	–			
Total Capital Expenditure - Standard	3	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Funded by:											
National Government							–	–			
Provincial Government							–	–			
District Municipality							–	–			
Other transfers and grants							–	–			
Transfers recognised - capital	4	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	5						–	–			
Borrowing	6						–	–			
Internally generated funds		3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Total Capital Funding	7	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791

DC4 Eden - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		72,983	79,737	111,083	95,686	148,539	148,539	148,539	148,557	148,562	148,564
Call investment deposits	1	1	–	–	–	–	–	–	–	–	–
Consumer debtors	1	6,560	14,440	15,571	6,758	14,946	14,946	14,946	14,898	14,802	14,652
Other debtors		4,153	3,852	5,441	4,402	5,016	5,016	5,016	5,002	4,972	4,924
Current portion of long-term receivables		2,534	2,404	2,757	2,534	2,757	2,757	2,757	2,757	2,757	2,757
Inventory	2	3,778	4,645	3,500	4,005	4,279	4,279	4,279	3,851	4,044	4,125
Total current assets		90,009	105,078	138,352	113,385	175,537	175,537	175,537	175,065	175,136	175,022
Non current assets											
Long-term receivables		42,259	47,487	53,121	37,190	57,679	57,679	57,679	62,293	67,276	72,658
Investments		41		26	25,000	26	26	26	26	26	26
Investment property		347,611	170,665	85,761	300,577	85,712	85,712	85,712	85,712	85,712	85,712
Investment in Associate				–		–	–	–	–	–	–
Property, plant and equipment	3	148,706	294,896	141,576	146,406	140,469	140,469	140,469	141,798	140,828	137,044
Agricultural				–		–	–	–	–	–	–
Biological				–		–	–	–	–	–	–
Intangible		3,541	2,801	2,301	3,068	2,101	2,101	2,101	2,101	2,101	2,101
Other non-current assets			41	–	41		–	–	–	–	–
Total non current assets		542,158	515,890	282,785	512,282	285,987	285,987	285,987	291,930	295,943	297,541
TOTAL ASSETS		632,167	620,968	421,137	625,667	461,524	461,524	461,524	466,994	471,079	472,563
LIABILITIES											
Current liabilities											
Bank overdraft	1			–			–	–	–	–	–
Borrowing	4	622	1,923	682	700	–	–	–	–	–	–
Consumer deposits							–	–	–	–	–
Trade and other payables	4	48,714	30,278	40,312	36,285	35,502	35,502	35,502	39,006	42,174	47,303
Provisions		19,657	20,501	18,543	22,088	2,713	2,713	2,713	3,137	3,585	4,060
Total current liabilities		68,993	52,702	59,537	59,073	38,215	38,215	38,215	42,143	45,759	51,363
Non current liabilities											
Borrowing		3,506	3,136	–	–	–	–	–	–	–	–
Provisions		103,554	111,837	128,895	115,415	133,206	133,206	133,206	137,202	141,318	145,558
Total non current liabilities		107,060	114,973	128,895	115,415	133,206	133,206	133,206	137,202	141,318	145,558
TOTAL LIABILITIES		176,053	167,675	188,432	174,488	171,421	171,421	171,421	179,345	187,077	196,921
NET ASSETS	5	456,114	453,293	232,705	451,179	290,103	290,103	290,103	287,649	284,003	275,643
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		448,666	435,224	211,335	449,532	264,933	264,933	264,933	266,279	262,633	254,273
Reserves	4	7,448	18,069	21,370	1,647	25,170	25,170	25,170	21,370	21,370	21,370
							–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	456,114	453,293	232,705	451,179	290,103	290,103	290,103	287,649	284,003	275,643

DC4 Eden - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges					–				–	–	–
Service charges					–				–	–	–
Other revenue		148,058	129,870	154,679	155,590	182,933	182,933	182,933	159,427	239,323	242,540
Government - operating	1	138,082	141,097	167,611	186,119	186,119	186,119	186,119	146,708	150,915	158,883
Government - capital	1			143	5,906		–	–	–	–	–
Interest		3,433	2,601	8,153		6,621	6,621	6,621	8,773	8,271	8,751
Dividends							–	–	–	–	–
Payments											
Suppliers and employees		(258,991)	(262,963)	(281,315)	(279,659)	(320,713)	(320,713)	(320,713)	(309,475)	(395,150)	(409,382)
Finance charges		(743)	(485)	(1,189)	(664)	(69)	(69)	(69)	–	–	–
Transfers and Grants	1	–	(4,144)		(47,217)	(47,217)	(47,217)	(47,217)	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		29,839	5,976	48,082	20,075	7,674	7,674	7,674	5,433	3,359	792
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		170		50			–	–	–	–	–
Decrease (Increase) in non-current debtors							–	–	–	–	–
Decrease (increase) other non-current receivables		2,604	2,534	5,986			–	–	–	–	–
Decrease (increase) in non-current investments				15		26	26	26	–	–	–
Payments											
Capital assets		(3,381)	(1,135)	(8,842)	(1,035)	(1,791)	(1,791)	(1,791)	(5,415)	(3,354)	(791)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(607)	1,399	(2,791)	(1,035)	(1,765)	(1,765)	(1,765)	(5,415)	(3,354)	(791)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans							–	–	–	–	–
Borrowing long term/refinancing		1,762		(1,979)			–	–	–	–	–
Increase (decrease) in consumer deposits							–	–	–	–	–
Payments											
Repayment of borrowing		(782)	(622)		(664)	(664)	(664)	(664)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		980	(622)	(1,979)	(664)	(664)	(664)	(664)	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		30,212	6,753	43,312	18,376	5,245	5,245	5,245	18	5	2
Cash/cash equivalents at the year begin:	2	42,772	72,991	79,744	111,083	143,294	143,294	143,294	148,539	148,557	148,562
Cash/cash equivalents at the year end:	2	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564

DC4 Eden - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564
Other current investments > 90 days		–	(7)	(11,973)	(33,773)	–	–	–	–	–	–
Non current assets - Investments	1	41	–	26	25,000	26	26	26	26	26	26
Cash and investments available:		73,025	79,737	111,109	120,686	148,565	148,565	148,565	148,583	148,588	148,590
Application of cash and investments											
Unspent conditional transfers		8,049	–	11,458	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(14,870)	(24,432)	(46,971)	(11,854)	(42,240)	(42,240)	(42,240)	(42,777)	(44,522)	(44,521)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	7,448	18,069	21,370	1,647	25,170	25,170	25,170	21,370	21,370	21,370
Total Application of cash and investments:		627	(6,363)	(14,143)	(10,207)	(17,070)	(17,070)	(17,070)	(21,407)	(23,152)	(23,151)
Surplus(shortfall)		72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741

DC4 Eden - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	3,376	1,226	8,851	1,035	2,291	2,291	1,320	619	260
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		57	1,226	8,851	1,035	2,291	2,291	735	410	160
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	519	–	–	–	–	–	585	209	100
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		2,800	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	299	–	–	–	–	–	4,095	2,736	531
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	1,950	1,900	100
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	299	–	–	–	–	–	2,145	836	431
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		57	1,226	8,851	1,035	2,291	2,291	2,685	2,310	260
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		818	–	–	–	–	–	2,730	1,044	531
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		2,800	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	3,675	1,226	8,851	1,035	2,291	2,291	5,415	3,354	791
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		189	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	294,896	141,576	146,406	140,469	140,469	137,443	134,242	130,856
Infrastructure		*189*	*294,896*	*141,576*	*146,406*	*140,469*	*140,469*	*137,443*	*134,242*	*130,856*
Community		759	–	–	–	–	–	1,624	2,811	1,883
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		347,611	170,665	85,761	300,577	85,712	85,712	85,712	85,712	85,712
Other assets		147,758	–	–	–	–	–	2,730	3,775	4,305
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		3,541	2,801	2,301	3,068	2,101	2,101	2,101	2,101	2,101
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	5	499,858	468,362	229,638	450,051	228,282	228,282	229,611	228,641	224,857

EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		5,161	4,831	3,281	6,800	3,800	3,800	4,087	4,324	4,575
Repairs and Maintenance by Asset Class	3	2,957	2,957	7,970	7,970	5,768	5,768	5,588	5,949	5,329
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		28	–	–	–	–	–	–	–	–
Infrastructure - Water		10	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	4,929	–	–	2	56	59
Infrastructure		*38*	–	–	*4,929*	–	–	*2*	*56*	*59*
Community		–	–	–	739	–	–	2,164	2,224	2,353
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	2,919	2,957	7,970	2,302	5,768	5,768	3,421	3,669	2,917
TOTAL EXPENDITURE OTHER ITEMS		8,118	7,788	11,251	14,770	9,568	9,568	9,674	10,273	9,904
Renewal of Existing Assets as % of total capex		*8.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*75.6%*	*81.6%*	*67.1%*
Renewal of Existing Assets as % of deprecn"		*5.8%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*100.2%*	*63.3%*	*11.6%*
R&M as a % of PPE		*2.0%*	*1.0%*	*5.6%*	*5.4%*	*4.1%*	*4.1%*	*3.9%*	*4.2%*	*3.9%*
Renewal and R&M as a % of PPE		*1.0%*	*1.0%*	*3.0%*	*2.0%*	*3.0%*	*3.0%*	*4.0%*	*4.0%*	*3.0%*

DC4 Eden - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

PART 2 SUPPORTING DOCUMENTATION

Section 5 - Budget assumptions

The municipality implemented the following in the compilation of the annual budget in collaboration with circular 70, issued by National Treasury.

The salary related budget was increased with an increment of 7.2% for the 21016/17 MTREF period and an additional 1% for notch increases. Medical Aid provision has been increased with 10%.

Councillor remuneration has been increased with 7.2%. It should be noted that councillor remuneration was calculated on a Grade 4 remuneration scale. The grading of the municipality is a Grade 5, but council took a decision in view of the financial constraints that remuneration for councillors will remain on a Grade 4. However, if the new elected council approves the remuneration on a Grade 5, the budget will need to be revised in January to account for a Grade 5.

Depreciation, provision for post-retirement benefits and other GRAP related items have been aligned to the audited financial statements of 2014/2015.

Repair and maintenance have been split between operating and capital. An amount of R1.750m has been included in the capital budget for capital repairs, if the value and useful life of an asset increases with the repairs, it must be classified as a capital item. R5.58m has been included in the operating budget for the normal operating repairs and maintenance.

No provision for interest on loans, as loans was redeemed during 2015/2016 and it is not envisioned that new loans will be taken up.

Included under contracted services for 2017/2018 and 2018/2019 is the Private Partner for the regional landfill site (R58.7 for 2017/2018), therefore contracted services increases from R11m in 2016/2017 to R71m in 2017/2018.

Increase in general expenditure of 5.5%, included in the budget for 2015/.2016 was an amount of R3m for the Lefathse litigation, not included in the 2016/2017 financial year.

Section 6 – Budget Funding

The final budget is funded with realistically anticipated income as well as the government grants as promulgated in the Division of Revenue Bill of 2016, National – and Provincial gazettes.

Section 7 – Expenditure on allocations and grant programmes

All grant allocations as promulgated in the Division of Revenue Bill, 2016, National – and Provincial gazettes was included in the budget for the MTREF period 2016/17 -2017/18.

Section 8 – Grants made by the municipality

The municipality due to the financial constraints, did not provide for funding to the B municipalities in its budget.

Section 9 – Councillor Allowances and employee benefits

The remuneration of councillors was done in accordance with the gazetted limits and provisions have been set out in the Remuneration of Public Office Bearers, Act 20 of 1998 which increased the salaries and allowances by 7.2%. The municipality was upgraded form a Grade 4 municipality to a Grade 5 municipality but due to financial constraints the budget was prepared on a Grade 4.

Section 10 – Service delivery and budget implementation plan

The service delivery plan will be drawn up according to the approved budget in May 2014.

Section 11 – Capital expenditure

Capital projects as per capital list, refer to section 3.2 of the report

Section 12- Municipal Manager's Quality Certificate

Quality Certificate

I **Godfrey Winston Louw**, municipal manager of **Eden District Municipality**, hereby certify that the **FINAL Budget 2016/2017 MTREF** and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: G.W. Louw

Municipal manager of **Eden District Municipality (DC4)**

Signature: _____

Date: 18/05/2016

ANNEXURE A

MAIN SUPPORTING BUDGET SCHEDULES

DC4 Eden - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–
Investment revenue	3,433	4,684	7,381	5,225	6,621	6,621	6,621	7,974	8,436	8,925
Transfers recognised - operational	138,082	145,733	167,753	186,119	186,469	186,469	186,469	146,708	149,775	157,623
Other own revenue	141,360	156,146	151,227	156,271	182,696	182,696	182,696	160,226	240,298	243,626
Total Revenue (excluding capital transfers and contributions)	282,875	306,563	326,361	347,615	375,786	375,786	375,786	314,908	398,509	410,174
Employee costs	142,532	92,562	156,046	101,399	105,790	105,790	105,790	105,720	112,061	121,435
Remuneration of councillors	6,748	7,028	7,407	8,496	8,296	8,296	8,296	8,448	8,939	9,589
Depreciation & asset impairment	5,161	4,831	3,281	6,800	3,800	3,800	3,800	4,087	4,324	4,575
Finance charges	743	704	206	664	69	69	69	–	–	–
Materials and bulk purchases	–	–	–	–	–	–	–	–	–	–
Transfers and grants	–	–	–	47,217	–	–	–	–	–	–
Other expenditure	112,884	208,788	379,467	182,000	249,929	249,929	249,929	191,220	269,827	273,783
Total Expenditure	268,068	313,913	546,407	346,576	367,884	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit)	14,807	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Transfers recognised - capital	11	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed a	294	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Capital expenditure & funds sources										
Capital expenditure	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Total sources of capital funds	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Financial position										
Total current assets	90,009	105,078	138,352	113,385	175,537	175,537	175,537	175,065	175,136	175,022
Total non current assets	542,158	515,890	282,785	512,282	285,987	285,987	285,987	291,930	295,943	297,541
Total current liabilities	68,993	52,702	59,537	59,073	38,215	38,215	38,215	42,143	45,759	51,363
Total non current liabilities	107,060	114,973	128,895	115,415	133,206	133,206	133,206	137,202	141,318	145,558
Community wealth/Equity	456,114	453,293	232,705	451,179	290,103	290,103	290,103	287,649	284,003	275,643
Cash flows										
Net cash from (used) operating	29,839	5,976	48,082	20,075	7,674	7,674	7,674	5,433	3,359	792
Net cash from (used) investing	(607)	1,399	(2,791)	(1,035)	(1,765)	(1,765)	(1,765)	(5,415)	(3,354)	(791)
Net cash from (used) financing	980	(622)	(1,979)	(664)	(664)	(664)	(664)	–	–	–
Cash/cash equivalents at the year end	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564
Cash backing/surplus reconciliation										
Cash and investments available	73,025	79,737	111,109	120,686	148,565	148,565	148,565	148,583	148,588	148,590
Application of cash and investments	627	(6,363)	(14,143)	(10,207)	(17,070)	(17,070)	(17,070)	(21,407)	(23,152)	(23,151)
Balance - surplus (shortfall)	72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741
Asset management										
Asset register summary (WDV)	499,858	468,362	229,638	450,051	228,282	228,282	229,611	229,611	228,641	224,857
Depreciation & asset impairment	5,161	4,831	3,281	6,800	3,800	3,800	4,087	4,087	4,324	4,575
Renewal of Existing Assets	299	–	–	–	–	–	–	4,095	2,736	531
Repairs and Maintenance	2,957	2,957	7,970	7,970	5,768	5,768	5,588	5,588	5,949	5,329
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC4 Eden - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Governance and administration		167,254	163,210	184,934	209,837	224,683	224,683	176,268	182,021	191,610
Executive and council		166,344	162,335	183,913	209,837	224,683	224,683	175,765	181,489	191,043
Budget and treasury office		7	–	–	–	–	–	–	–	–
Corporate services		903	875	1,021	–	–	–	503	532	567
Community and public safety		5,009	5,327	5,844	6,823	6,251	6,251	6,485	6,071	6,423
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		4,878	5,143	5,629	6,637	6,065	6,065	6,288	5,863	6,203
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		131	184	215	186	186	186	197	208	221
Economic and environmental services		110,601	137,906	135,583	128,955	143,435	143,435	132,155	139,164	145,500
Planning and development		17	4	–	–	–	–	–	–	–
Road transport		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Environmental protection		488	189	167	255	255	255	155	164	500
Trading services		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Other	4	4	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure - Standard										
Governance and administration		88,226	109,453	326,146	114,021	95,399	95,399	93,648	107,884	106,822
Executive and council		50,309	65,949	280,823	59,271	42,631	42,631	38,229	48,628	43,003
Budget and treasury office		15,080	17,259	17,661	23,616	22,226	22,226	22,124	23,547	24,032
Corporate services		22,837	26,245	27,662	31,134	30,542	30,542	33,295	35,709	39,787
Community and public safety		57,155	63,230	85,262	63,138	86,810	86,810	66,080	68,219	73,540
Community and social services		3,378	2,279	–	–	–	–	–	–	–
Sport and recreation		7,414	8,277	10,084	11,228	10,616	10,616	12,731	12,192	13,107
Public safety		23,508	28,928	47,225	24,424	45,890	45,890	25,501	27,435	29,542
Housing		–	–	–	–	–	–	–	–	–
Health		22,855	23,746	27,953	27,486	30,304	30,304	27,848	28,591	30,891
Economic and environmental services		119,383	137,365	130,372	147,118	161,620	161,620	147,013	156,021	162,226
Planning and development		5,643	6,193	6,867	11,889	11,559	11,559	10,787	11,633	11,541
Road transport		110,096	125,444	121,631	132,883	147,263	147,263	134,364	142,382	148,523
Environmental protection		3,644	5,728	1,874	2,346	2,798	2,798	1,861	2,006	2,162
Trading services		2,218	3,865	4,627	22,299	24,056	24,056	2,735	63,026	66,794
Electricity		–	–	–	–	–	–	–	–	–
Water		66	201	420	20,782	20,812	20,812	850	920	995
Waste water management		4	1,976	1,918	–	–	–	–	–	–
Waste management		2,148	1,688	2,289	1,517	3,243	3,243	1,884	62,106	65,799
Other	4	1,086	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit) for the year		15,112	(7,350)	(220,046)	1,039	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
Municipal governance and administration		167,254	163,210	184,934	209,837	224,683	224,683	176,268	182,021	191,610
Executive and council		166,344	162,335	183,913	209,837	224,683	224,683	175,765	181,489	191,043
Mayor and Council		166,344	162,335	183,913	209,837	224,683	224,683	175,765	181,489	191,043
Municipal Manager		–	–	–						
Budget and treasury office		7								
Corporate services		903	875	1,021	–	–	–	503	532	567
Human Resources		–	–	–		–	–	172	182	197
Information Technology		901	875	1,021		–	–			
Property Services		–	–	–		–	–			
Other Admin		2						331	350	370
Community and public safety		5,009	5,327	5,844	6,823	6,251	6,251	6,485	6,071	6,423
Community and social services		–	–	–	–	–	–	–	–	–
Libraries and Archives							–			
Museums & Art Galleries etc							–			
Community halls and Facilities							–			
Cemeteries & Crematoriums							–			
Child Care							–			
Aged Care							–			
Other Community							–			
Other Social							–			
Sport and recreation		4,878	5,143	5,629	6,637	6,065	6,065	6,288	5,863	6,203
Public safety		–	–	–	–	–	–	–	–	–
Police										
Fire										
Civil Defence										
Street Lighting										
Other										
Housing										
Health		131	184	215	186	186	186	197	208	221
Clinics		–	–							
Ambulance		–	–							
Other		131	184	215	186	186	186	197	208	221
Economic and environmental services		110,601	137,906	135,583	128,955	143,435	143,435	132,155	139,164	145,500
Planning and development		17	4	–	–	–	–	–	–	–
Economic Development/Planning		17	4				–	–	–	–
Town Planning/Building		–	–					–	–	–
Licensing & Regulation		–	–							
Road transport		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Roads		–	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Public Buses							–			
Parking Garages							–			
Vehicle Licensing and Testing							–			
Other		110,096					–			
Environmental protection		488	189	167	255	255	255	155	164	500
Pollution Control			189	167	255	255	255	155	164	500
Biodiversity & Landscape							–			
Other		488					–			
Trading services		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Electricity		–	–	–	–	–	–	–	–	–
Electricity Distribution										
Electricity Generation										
Water		–	–	–	–	–	–	–	–	–
Water Distribution										
Water Storage										
Waste water management		–	–	–	–	–	–	–	–	–
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Solid Waste		312	120		2,000	1,417	1,417	–	71,253	66,640
Other		4	–	–	–	–	–	–	–	–
Air Transport							–			
Abattoirs							–			
Tourism		4					–			
Forestry							–			
Markets							–			
Total Revenue - Standard	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure - Standard										
Municipal governance and administration		88,226	109,453	326,146	114,021	95,399	95,399	93,648	107,884	106,822
Executive and council		50,309	65,949	280,823	59,271	42,631	42,631	38,229	48,628	43,003
Mayor and Council		46,638	63,485	278,385	56,694	39,974	39,974	35,446	45,618	39,745
Municipal Manager		3,671	2,464	2,438	2,577	2,657	2,657	2,783	3,011	3,257
Budget and treasury office		15,080	17,259	17,661	23,616	22,226	22,226	22,124	23,547	24,032
Corporate services		22,837	26,245	27,662	31,134	30,542	30,542	33,295	35,709	39,787
Human Resources		6,752	8,635	8,160	8,758	9,577	9,577	8,407	9,034	9,708
Information Technology		5,587	6,742	6,938	7,788	7,718	7,718	9,321	9,861	12,066
Property Services		–	3,244	5,448	6,057	6,350	6,350	6,522	7,094	7,532
Other Admin		10,498	7,624	7,116	8,531	6,897	6,897	9,045	9,719	10,481
Community and public safety		57,155	63,230	85,262	63,138	86,810	86,810	66,080	68,219	73,540
Community and social services		3,378	2,279	–	–	–	–	–	–	–
Libraries and Archives		–	–							

DC4 Eden - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Executive and Council		166,346	162,336	183,913	209,838	224,683	224,683	175,765	181,489	191,043
Vote 2 - Budget and Treasury Office		7	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		901	875	1,021	–	–	–	503	532	567
Vote 4 - Planning and Development		21	4	–	–	–	–	–	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–
Vote 6 - Health		131	183	215	186	186	186	197	208	221
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		4,878	5,143	5,629	6,636	6,065	6,065	6,288	5,863	6,203
Vote 9 - Waste Management		312	120	–	2,000	1,417	1,417	–	71,253	66,640
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–	–	–
Vote 13 - Environment Protection		488	189	167	255	255	255	155	164	500
Vote 14 - Roads Agency Function		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Executive and Council		48,971	65,950	280,819	60,272	42,631	42,631	38,229	48,628	43,003
Vote 2 - Budget and Treasury Office		16,419	17,258	17,661	23,616	22,226	22,226	22,124	23,547	24,032
Vote 3 - Corporate Services		22,836	26,246	27,663	31,134	30,542	30,542	33,295	35,709	39,787
Vote 4 - Planning and Development		6,728	6,193	6,868	11,889	11,559	11,559	10,787	11,633	11,541
Vote 5 - Public Safety		23,508	28,928	47,225	24,424	45,890	45,890	25,501	27,435	29,542
Vote 6 - Health		22,854	23,745	27,954	27,486	30,304	30,304	27,848	28,591	30,891
Vote 7 - Community and Social Services		3,379	2,279	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		7,415	8,277	10,085	11,227	10,616	10,616	12,731	12,192	13,107
Vote 9 - Waste Management		2,148	1,688	2,289	1,517	3,244	3,244	1,884	62,106	65,799
Vote 10 - Roads Transport		–	365	–	3,183	4,083	4,083	2,364	3,382	3,523
Vote 11 - Waste Water Management		4	1,976	1,918	–	–	–	–	–	–
Vote 12 - Water		66	201	420	20,782	20,812	20,812	850	920	995
Vote 13 - Environment Protection		3,644	5,728	1,874	2,346	2,798	2,798	1,861	2,006	2,162
Vote 14 - Roads Agency Function		110,096	125,079	121,631	128,700	143,180	143,180	132,000	139,000	145,000
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit) for the year	2	15,112	(7,350)	(220,046)	1,039	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Vote 1 - Executive and Council		166,346	162,336	183,913	209,838	224,683	224,683	175,765	181,489	191,043
1,1 - Municipal Manager							–			
1,2 - Executive Mayor							–			
1,3 - Deputy Mayor							–			
1,4 - Speaker							–			
1,5 - Section 79/80 Committees							–			
1,6 - Council General Expenses		166,346	162,336	183,913	209,838	224,683	224,683	175,765	181,489	191,043
1,7 - Risk Management							–			
							–			
							–			
							–			
Vote 2 - Budget and Treasury Office		7	–	–	–	–	–	–	–	–
2,1 - Director Finance							–			
2,2 - Finances: SCM, Stores, Assets		7					–			
2,3 - Finances: Creditors, Income, Budgets							–			
2,4 - Finances: Management Services							–			
2,5 - Internal Audit							–			
2,6 - Finance: Finance Interns							–			
							–			
							–			
							–			
Vote 3 - Corporate Services		901	875	1,021	–	–	–	503	532	567
3,1 - Executive Manager: Support Services							–			
3,2 - Support Services: Committee							–			
3,3 - Human Resources							–	172	182	197
3,4 - ICT Unit		900	875	1,021			–	–	–	–
3,5 - Support Services: Registry							–			
3,6 - Employment Equity							–			
3,7 - Legal Services							–			
3,8 - Marketing Publicity and Media Co-ordination							–			
3,9 - Task Unit		1					–	331	350	370
							–			
Vote 4 - Planning and Development		21	4	–	–	–	–	–	–	–
4,1 - Manager Strategic Services							–			
4,2 - District Economic Development			4				–			
4,3 - Regional Planning							–			
4,4 - IDP Unit		17					–			
4,5 - Tourism Unit		4					–			
4,6 - Project Management Unit							–			
4,7 - Performance Management Unit							–			
							–			
							–			
							–			
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–
5,1 - Fire Fighting							–			
5,2 - Disaster Management							–			
5,3 - Fire Services: Riversdale							–			
5,4 - Fire Services: Uniondale							–			
5,5 - Fire Services: Kannaland							–			
							–			
							–			
							–			
							–			
Vote 6 - Health		131	183	215	186	186	186	197	208	221
6,1 - Executive Manager: Community Services							–			
6,2 - MHS Admin		131	183	215	186	186	186	197	208	221
6,3 - MHS George							–			
6,4 - MHS Klein Karoo							–			
6,5 - MHS Langeberg							–			
6,6 - MHS Lakes Area							–			
6,7 - Community Project: EPWP							–			
6,8 - Community Project: EPWP							–			
							–			
							–			

Vote 7 - Community and Social Services	–	–	–	–	–	–	–	–	–
7,1 - Social Development						–			
7,2 - Community Skills Development						–			
7,3 - Library						–			
7,4 - Fransmanshoek / Kanon Concservation Area						–			
						–			
						–			
						–			
						–			
						–			
Vote 8 - Sport and Recreation	4,878	5,143	5,629	6,636	6,065	6,065	6,288	5,863	6,203
8,1 - Sports, Arts and Culture						–			
8,2 - Swartvlei Camping Area	970	1,171	1,217	1,647	1,633	1,633	1,400	1,481	1,567
8,3 - Victoria Bay Camping Area	433	555	657	638	704	704	746	–	–
8,4 - Calitzdorp Spa Kiosk	57	–	–			–			
8,5 - Calitzdorp Spa Resort	2,081	1,987	2,121	2,185	1,922	1,922	2,170	2,296	2,429
8,6 - De Hoek Mountain Resort	1,320	1,430	1,634	2,153	1,794	1,794	1,959	2,073	2,193
8,7 - De Hoek Resort Shop	17	–	–	13	12	12	13	13	14
8,8 - Kleinkrantz	–	–	–		–	–			
Vote 9 - Waste Management	312	120	–	2,000	1,417	1,417	–	71,253	66,640
9,1 - Bulk Infrastructure	312	120		2,000	1,417	1,417	–	–	–
9,2 - Regional Landfill Site						–	–	71,253	66,640
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Vote 10 - Roads Transport	–	–	–	–	–	–	–	–	–
10,1 - Public Transport						–			
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Vote 11 - Waste Water Management	–	–	–	–	–	–	–	–	–
11,1 - Sewerage						–			
11,2 - Bulk Infrastructure						–			
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Vote 12 - Water	–	–	–	–	–	–	–	–	–
12,1 - Bulk Infrastructure						–			
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Vote 13 - Environment Protection		488	189	167	255	255	255	155	164	500
13,1 - Environment Management							–			
13,2 - Air Quality Control		488	189	167	255	255	255	155	164	500
13,3 - Work for Water Brandwacht										
13,4 - Work for Water Great Brak										
13,5 - Work for Water Karatara										
13,6 - Work for Water Knysna										
13,7 - Eden Working for Water										
13,8 - Work for Water Moordkuil										
13,9 - Work for Water Uniondale										
Vote 14 - Roads Agency Function		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
14,1 - Roads Agency Function		110,096	137,713	135,416	128,700	143,180	143,180	132,000	139,000	145,000
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
15,1 - Electricity										
Total Revenue by Vote	2	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174
Expenditure by Vote	1									
Vote 1 - Executive and Council		48,971	65,950	280,819	60,272	42,631	42,631	38,229	48,628	43,003
1,1 - Municipal Manager		2,332	2,464	2,438	2,577	2,657	2,657	2,783	3,011	3,257
1,2 - Executive Mayor		1,621	1,589	1,633	1,918	1,556	1,556	1,328	1,420	1,526
1,3 - Deputy Mayor		819	1,130	618	722	736	736	735	783	842
1,4 - Speaker		1,199	1,079	1,322	1,517	782	782	823	884	953
1,5 - Section 79/80 Committees		117	85	45	118	82	82	87	92	97
1,6 - Council General Expenses		42,883	59,603	274,763	52,949	36,409	36,409	31,920	41,843	35,684
1,7 - Risk Management					471	409	409	553	596	643
Vote 2 - Budget and Treasury Office		16,419	17,258	17,661	23,616	22,226	22,226	22,124	23,547	24,032
2,1 - Director Finance		1,674	1,393	3,033	7,495	4,196	4,196	4,847	5,005	4,380
2,2 - Finances: SCM, Stores, Assets		4,096	5,755	3,886	4,219	4,575	4,575	4,784	5,169	5,586
2,3 - Finances: Creditors, Income, Budgets		6,883	6,053	6,316	7,115	7,629	7,629	6,130	6,632	7,175
2,4 - Finances: Management Services		2,427	2,519	3,361	2,946	2,660	2,660	3,301	3,524	3,761
2,5 - Internal Audit		1,339	1,538	1,065	1,841	2,030	2,030	1,811	1,960	2,122
2,6 - Finance: Finance Interns						1,136	1,136	1,250	1,256	1,007
							–			
							–			
							–			
							–			
Vote 3 - Corporate Services		22,836	26,246	27,663	31,134	30,542	30,542	33,295	35,709	39,787
3,1 - Executive Manager: Support Services		648	1,604	2,824	3,692	2,849	2,849	3,234	3,474	3,732
3,2 - Support Services: Committee		3,727	3,872	2,128	2,255	1,916	1,916	2,197	2,375	2,568
3,3 - Human Resources		6,752	8,635	8,160	8,758	9,577	9,577	8,407	9,034	9,708
3,4 - ICT Unit		5,587	6,742	6,938	7,788	7,718	7,718	9,321	9,861	12,066
3,5 - Support Services: Registry		3,238	3,244	5,448	6,057	6,350	6,350	6,522	7,094	7,532
3,6 - Employment Equity		23	–	–			–	–	–	–
3,7 - Legal Services		841	976	961	1,215	778	778	1,445	1,562	1,687
3,8 - Marketing Publicity and Media Co-ordination		2,020	1,173	1,204	1,369	1,354	1,354	1,846	1,961	2,120
3,9 - Task Unit		–	–				–	323	347	374

Vote 4 - Planning and Development	6,728	6,193	6,868	11,889	11,559	11,559	10,787	11,633	11,541
4,1 - Manager Strategic Services	133	201	109	981	1,296	1,296	1,007	1,087	1,174
4,2 - District Economic Development	2,348	1,529	1,279	1,624	1,652	1,652	1,898	2,050	2,214
4,3 - Regional Planning	953	2,536	1,918	5,903	4,774	4,774	4,278	4,623	3,977
4,4 - IDP Unit	612	457	1,143	1,193	1,239	1,239	1,355	1,382	1,493
4,5 - Tourism Unit	1,086	1,084	1,859	1,414	1,509	1,509	1,409	1,538	1,664
4,6 - Project Management Unit	1,237	4	(1)		–	–	–	–	–
4,7 - Performance Management Unit	359	382	561	774	1,089	1,089	841	952	1,018
Vote 5 - Public Safety	23,508	28,928	47,225	24,424	45,890	45,890	25,501	27,435	29,542
5,1 - Fire Fighting	14,865	15,685	15,585	15,649	39,599	39,599	16,931	18,174	19,531
5,2 - Disaster Management	5,595	11,876	30,014	5,087	4,276	4,276	5,818	6,281	6,786
5,3 - Fire Services: Riversdale	2,826	1,244	165	1,007	487	487	656	710	769
5,4 - Fire Services: Uniondale	222	123	459	1,072	118	118	–	–	–
5,5 - Fire Services: Kannaland	–	–	1,002	1,609	1,409	1,409	2,096	2,269	2,457
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Vote 6 - Health	22,854	23,745	27,954	27,486	30,304	30,304	27,848	28,591	30,891
6,1 - Executive Manager: Community Services	1,593	1,821	4,009	2,479	2,261	2,261	2,239	2,414	2,603
6,2 - MHS Admin	2,485	2,259	1,784	2,015	1,991	1,991	2,367	2,530	2,707
6,3 - MHS George	4,941	4,859	5,951	6,049	7,734	7,734	5,579	6,039	6,536
6,4 - MHS Klein Karoo	4,448	4,941	4,707	4,912	5,348	5,348	5,037	5,448	5,894
6,5 - MHS Langeberg	4,869	5,221	5,850	5,909	5,438	5,438	6,405	6,931	7,501
6,6 - MHS Lakes Area	4,518	4,644	5,025	4,431	5,617	5,617	4,841	5,229	5,649
6,7 - Community Project: EPWP	–	–	628		742	742	375	–	–
6,8 - Community Project: EPWP				1,691	1,173	1,173	1,005	–	–
						–			
						–			
Vote 7 - Community and Social Services	3,379	2,279	–	–	–	–	–	–	–
7,1 - Social Development	3,318	2,266				–			
7,2 - Community Skills Development	13	13				–			
7,3 - Library	–	–				–			
7,4 - Fransmanshoek / Kanon Concservation Area	48	–				–			
						–			
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Vote 8 - Sport and Recreation	7,415	8,277	10,085	11,227	10,616	10,616	12,731	12,192	13,107
8,1 - Sports, Arts and Culture	–	–	70		–	–	–	–	–
8,2 - Swartvlei Camping Area	584	456	817	768	710	710	1,047	1,128	1,215
8,3 - Victoria Bay Camping Area	752	712	1,313	1,335	1,167	1,167	1,388	–	–
8,4 - Calitzdorp Spa Kiosk	68	5	5	5	5	5	6	6	6
8,5 - Calitzdorp Spa Resort	3,392	4,472	4,452	4,763	5,088	5,088	6,210	6,673	7,171
8,6 - De Hoek Mountain Resort	2,469	2,578	3,170	3,990	3,313	3,313	3,678	3,960	4,265
8,7 - De Hoek Resort Shop	145	4	5	5	5	5	6	6	6
8,8 - Kleinkrantz	5	50	253	361	328	328	397	419	444
Vote 9 - Waste Management	2,148	1,688	2,289	1,517	3,244	3,244	1,884	62,106	65,799
9,1 - Bulk Infrastructure	2,148	1,688	2,289	1,517	3,244	3,244	1,884	1,853	2,003
9,2 - Regional Landfill Site						–	–	60,252	63,796
Vote 10 - Roads Transport	–	365	–	3,183	4,083	4,083	2,364	3,382	3,523
10,1 - Public Transport	–	365		3,183	4,083	4,083	2,364	3,382	3,523

Vote 11 - Waste Water Management		4	1,976	1,918	–	–	–	–	–	–
11,1 - Sewerage		4	–							
11,2 - Bulk Infrastructure		–	1,976	1,918			–			
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Vote 12 - Water		66	201	420	20,782	20,812	20,812	850	920	995
12,1 - Bulk Infrastructure		66	201	420	20,782	20,812	20,812	850	920	995
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Vote 13 - Environment Protection		3,644	5,728	1,874	2,346	2,798	2,798	1,861	2,006	2,162
13,1 - Environment Management		607	666	839	761	857	857	807	870	939
13,2 - Air Quality Control		1,729	1,038	1,035	1,585	1,940	1,940	1,054	1,136	1,224
13,3 - Work for Water Brandwacht		2	4	–			–			
13,4 - Work for Water Great Brak		2	1	–			–			
13,5 - Work for Water Karatara		12	–	–			–			
13,6 - Work for Water Knysna		25	–	–			–			
13,7 - Eden Working for Water		1,248	4,019	(0)			–			
13,8 - Work for Water Moordkuil		19	–	–			–			
13,9 - Work for Water Uniondale		–	–				–			
							–			
Vote 14 - Roads Agency Function		110,096	125,079	121,631	128,700	143,180	143,180	132,000	139,000	145,000
14,1 - Roads Agency Function		110,096	125,079	121,631	128,700	143,180	143,180	132,000	139,000	145,000
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Vote 15 - Electricity		–	–	–	–	–	–	–	–	–
15,1 - Electricity		–	–				–			
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Total Expenditure by Vote	2	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit) for the year	2	15,112	(7,350)	(220,046)	1,039	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other											
Rental of facilities and equipment		1,775	853	878	1,357	1,345	1,345	1,345	1,424	1,507	1,594
Interest earned - external investments		3,433	4,684	7,381	5,225	6,621	6,621	6,621	7,974	8,436	8,925
Interest earned - outstanding debtors		–	–	729	681	754	754	754	799	846	895
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–
Licences and permits		208	189	167	–	255	255	255	155	164	500
Agency services		14,148	679	13,786	14,280	15,692	15,692	15,692	14,500	15,300	16,000
Transfers recognised - operational		138,082	145,733	167,753	186,119	186,469	186,469	186,469	146,708	149,775	157,623
Other revenue	2	125,096	154,425	135,667	139,953	164,649	164,649	164,649	143,348	222,482	224,636
Gains on disposal of PPE		134	–			–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		282,875	306,563	326,361	347,615	375,786	375,786	375,786	314,908	398,509	410,174
Expenditure By Type											
Employee related costs	2	142,532	92,562	156,046	101,399	105,790	105,790	105,790	105,720	112,061	121,435
Remuneration of councillors		6,748	7,028	7,407	8,496	8,296	8,296	8,296	8,448	8,939	9,589
Debt impairment	3	2,043	2,443	–	1,000	1,000	1,000	1,000	1,060	1,121	1,187
Depreciation & asset impairment	2	5,161	4,831	3,281	6,800	3,800	3,800	3,800	4,087	4,324	4,575
Finance charges		743	704	206	664	69	69	69	–	–	–
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8										
Contracted services		6,386	13,808	12,580	7,215	61,905	61,905	61,905	11,214	71,575	78,613
Transfers and grants		–	–	–	47,217	–	–	–	–	–	–
Other expenditure	4, 5	104,064	192,537	366,887	173,785	187,024	187,024	187,024	178,946	197,130	193,984
Loss on disposal of PPE		391	–	–							
Total Expenditure		268,068	313,913	546,407	346,576	367,884	367,884	367,884	309,475	395,150	409,382
Surplus/(Deficit)		14,807	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Transfers recognised - capital		11	–				–	–			
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets		294	–	–			–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Taxation											
Surplus/(Deficit) after taxation		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		15,112	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792

DC4 Eden - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		303	114	122	30	–	–	–	1,690	421	6
Vote 2 - Budget and Treasury Office		26	21	121	–	140	140	140	–	–	–
Vote 3 - Corporate Services		2,992	560	594	430	1,156	1,156	1,156	405	350	350
Vote 4 - Planning and Development		12	50	43	–	–	–	–	–	–	–
Vote 5 - Public Safety		180	444	1,837	375	775	775	775	970	975	435
Vote 6 - Health		77	31	87	–	11	11	11	–	–	–
Vote 7 - Community and Social Services		–	–	24	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		73	6	315	200	197	197	197	1,870	1,500	–
Vote 9 - Waste Management		9	–	5,711	–	–	–	–	–	–	–
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–	–	–	–
Vote 13 - Environment Protection		3	–	–	–	12	12	12	480	109	–
Vote 14 - Roads Agency Function		–	–	–	–	–	–	–	–	–	–
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Single-year expenditure *to be appropriated*	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 5 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 6 - Health		–	–	–	–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
Vote 9 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 10 - Roads Transport		–	–	–	–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–	–	–	–
Vote 13 - Environment Protection		–	–	–	–	–	–	–	–	–	–
Vote 14 - Roads Agency Function		–	–	–	–	–	–	–	–	–	–
Vote 15 - Electricity		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote		3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Capital Expenditure - Standard											
Governance and administration		3,321	695	834	460	1,296	1,296	1,296	2,095	771	356
Executive and council		303	114	122	30	–	–	–	1,690	421	6
Budget and treasury office		26	21	121	–	140	140	140	–	–	–
Corporate services		2,992	560	591	430	1,156	1,156	1,156	405	350	350
Community and public safety		330	481	2,263	575	983	983	983	2,840	2,475	435
Community and social services				24		–	–	–			
Sport and recreation		73	6	316	200	197	197	197	1,870	1,500	–
Public safety		180	444	1,837	375	775	775	775	970	975	435
Housing						–	–	–			
Health		77	31	87		11	11	11			
Economic and environmental services		15	50	43	–	12	12	12	480	109	–
Planning and development		12	50	43		–	–	–			
Road transport						–	–	–			
Environmental protection		3				12	12	12	480	109	–
Trading services		9	–	5,711	–	–	–	–	–	–	–
Electricity						–	–	–			
Water						–	–	–			
Waste water management						–	–	–			
Waste management		9		5,711		–	–	–			
Other						–	–	–			
Total Capital Expenditure - Standard	3	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Funded by:											
National Government							–	–			
Provincial Government							–	–			
District Municipality							–	–			
Other transfers and grants							–	–			
Transfers recognised - capital	4	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	5						–	–			
Borrowing	6						–	–			
Internally generated funds		3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791
Total Capital Funding	7	3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791

DC4 Eden - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		72,983	79,737	111,083	95,686	148,539	148,539	148,539	148,557	148,562	148,564
Call investment deposits	1	1	–	–	–	–	–	–	–	–	–
Consumer debtors	1	6,560	14,440	15,571	6,758	14,946	14,946	14,946	14,898	14,802	14,652
Other debtors		4,153	3,852	5,441	4,402	5,016	5,016	5,016	5,002	4,972	4,924
Current portion of long-term receivables		2,534	2,404	2,757	2,534	2,757	2,757	2,757	2,757	2,757	2,757
Inventory	2	3,778	4,645	3,500	4,005	4,279	4,279	4,279	3,851	4,044	4,125
Total current assets		90,009	105,078	138,352	113,385	175,537	175,537	175,537	175,065	175,136	175,022
Non current assets											
Long-term receivables		42,259	47,487	53,121	37,190	57,679	57,679	57,679	62,293	67,276	72,658
Investments		41		26	25,000	26	26	26	26	26	26
Investment property		347,611	170,665	85,761	300,577	85,712	85,712	85,712	85,712	85,712	85,712
Investment in Associate				–		–	–	–	–	–	–
Property, plant and equipment	3	148,706	294,896	141,576	146,406	140,469	140,469	140,469	141,798	140,828	137,044
Agricultural				–		–	–	–	–	–	–
Biological				–		–	–	–	–	–	–
Intangible		3,541	2,801	2,301	3,068	2,101	2,101	2,101	2,101	2,101	2,101
Other non-current assets			41	–	41		–	–	–	–	–
Total non current assets		542,158	515,890	282,785	512,282	285,987	285,987	285,987	291,930	295,943	297,541
TOTAL ASSETS		632,167	620,968	421,137	625,667	461,524	461,524	461,524	466,994	471,079	472,563
LIABILITIES											
Current liabilities											
Bank overdraft	1			–			–	–	–	–	–
Borrowing	4	622	1,923	682	700	–	–	–	–	–	–
Consumer deposits							–	–	–	–	–
Trade and other payables	4	48,714	30,278	40,312	36,285	35,502	35,502	35,502	39,006	42,174	47,303
Provisions		19,657	20,501	18,543	22,088	2,713	2,713	2,713	3,137	3,585	4,060
Total current liabilities		68,993	52,702	59,537	59,073	38,215	38,215	38,215	42,143	45,759	51,363
Non current liabilities											
Borrowing		3,506	3,136	–	–	–	–	–	–	–	–
Provisions		103,554	111,837	128,895	115,415	133,206	133,206	133,206	137,202	141,318	145,558
Total non current liabilities		107,060	114,973	128,895	115,415	133,206	133,206	133,206	137,202	141,318	145,558
TOTAL LIABILITIES		176,053	167,675	188,432	174,488	171,421	171,421	171,421	179,345	187,077	196,921
NET ASSETS	5	456,114	453,293	232,705	451,179	290,103	290,103	290,103	287,649	284,003	275,643
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		448,666	435,224	211,335	449,532	264,933	264,933	264,933	266,279	262,633	254,273
Reserves	4	7,448	18,069	21,370	1,647	25,170	25,170	25,170	21,370	21,370	21,370
							–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	456,114	453,293	232,705	451,179	290,103	290,103	290,103	287,649	284,003	275,643

DC4 Eden - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges					–				–	–	–
Service charges					–				–	–	–
Other revenue		148,058	129,870	154,679	155,590	182,933	182,933	182,933	159,427	239,323	242,540
Government - operating	1	138,082	141,097	167,611	186,119	186,119	186,119	186,119	146,708	150,915	158,883
Government - capital	1			143	5,906		–	–	–	–	–
Interest		3,433	2,601	8,153		6,621	6,621	6,621	8,773	8,271	8,751
Dividends							–	–	–	–	–
Payments											
Suppliers and employees		(258,991)	(262,963)	(281,315)	(279,659)	(320,713)	(320,713)	(320,713)	(309,475)	(395,150)	(409,382)
Finance charges		(743)	(485)	(1,189)	(664)	(69)	(69)	(69)	–	–	–
Transfers and Grants	1	–	(4,144)		(47,217)	(47,217)	(47,217)	(47,217)	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		29,839	5,976	48,082	20,075	7,674	7,674	7,674	5,433	3,359	792
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		170		50			–	–	–	–	–
Decrease (Increase) in non-current debtors							–	–	–	–	–
Decrease (increase) other non-current receivables		2,604	2,534	5,986			–	–	–	–	–
Decrease (increase) in non-current investments				15		26	26	26	–	–	–
Payments											
Capital assets		(3,381)	(1,135)	(8,842)	(1,035)	(1,791)	(1,791)	(1,791)	(5,415)	(3,354)	(791)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(607)	1,399	(2,791)	(1,035)	(1,765)	(1,765)	(1,765)	(5,415)	(3,354)	(791)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans							–	–	–	–	–
Borrowing long term/refinancing		1,762		(1,979)			–	–	–	–	–
Increase (decrease) in consumer deposits							–	–	–	–	–
Payments											
Repayment of borrowing		(782)	(622)		(664)	(664)	(664)	(664)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		980	(622)	(1,979)	(664)	(664)	(664)	(664)	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		30,212	6,753	43,312	18,376	5,245	5,245	5,245	18	5	2
Cash/cash equivalents at the year begin:	2	42,772	72,991	79,744	111,083	143,294	143,294	143,294	148,539	148,557	148,562
Cash/cash equivalents at the year end:	2	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564

DC4 Eden - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564
Other current investments > 90 days		–	(7)	(11,973)	(33,773)	–	–	–	–	–	–
Non current assets - Investments	1	41	–	26	25,000	26	26	26	26	26	26
Cash and investments available:		73,025	79,737	111,109	120,686	148,565	148,565	148,565	148,583	148,588	148,590
Application of cash and investments											
Unspent conditional transfers		8,049	–	11,458	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	(14,870)	(24,432)	(46,971)	(11,854)	(42,240)	(42,240)	(42,240)	(42,777)	(44,522)	(44,521)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	7,448	18,069	21,370	1,647	25,170	25,170	25,170	21,370	21,370	21,370
Total Application of cash and investments:		627	(6,363)	(14,143)	(10,207)	(17,070)	(17,070)	(17,070)	(21,407)	(23,152)	(23,151)
Surplus(shortfall)		72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741

DC4 Eden - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	3,376	1,226	8,851	1,035	2,291	2,291	1,320	619	260
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		57	1,226	8,851	1,035	2,291	2,291	735	410	160
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	519	–	–	–	–	–	585	209	100
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		2,800	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	299	–	–	–	–	–	4,095	2,736	531
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	1,950	1,900	100
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	299	–	–	–	–	–	2,145	836	431
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		57	1,226	8,851	1,035	2,291	2,291	2,685	2,310	260
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		818	–	–	–	–	–	2,730	1,044	531
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		2,800	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	3,675	1,226	8,851	1,035	2,291	2,291	5,415	3,354	791
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport		189	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	294,896	141,576	146,406	140,469	140,469	137,443	134,242	130,856
Infrastructure		*189*	*294,896*	*141,576*	*146,406*	*140,469*	*140,469*	*137,443*	*134,242*	*130,856*
Community		759	–	–	–	–	–	1,624	2,811	1,883
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		347,611	170,665	85,761	300,577	85,712	85,712	85,712	85,712	85,712
Other assets		147,758	–	–	–	–	–	2,730	3,775	4,305
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		3,541	2,801	2,301	3,068	2,101	2,101	2,101	2,101	2,101
TOTAL ASSET REGISTER SUMMARY - PPE (WDV	5	499,858	468,362	229,638	450,051	228,282	228,282	229,611	228,641	224,857

EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		5,161	4,831	3,281	6,800	3,800	3,800	4,087	4,324	4,575
Repairs and Maintenance by Asset Class	3	2,957	2,957	7,970	7,970	5,768	5,768	5,588	5,949	5,329
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		28	–	–	–	–	–	–	–	–
Infrastructure - Water		10	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	4,929	–	–	2	56	59
Infrastructure		*38*	–	–	*4,929*	–	–	*2*	*56*	*59*
Community		–	–	–	739	–	–	2,164	2,224	2,353
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	2,919	2,957	7,970	2,302	5,768	5,768	3,421	3,669	2,917
TOTAL EXPENDITURE OTHER ITEMS		8,118	7,788	11,251	14,770	9,568	9,568	9,674	10,273	9,904
Renewal of Existing Assets as % of total capex		*8.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*75.6%*	*81.6%*	*67.1%*
Renewal of Existing Assets as % of deprecn"		*5.8%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*100.2%*	*63.3%*	*11.6%*
R&M as a % of PPE		*2.0%*	*1.0%*	*5.6%*	*5.4%*	*4.1%*	*4.1%*	*3.9%*	*4.2%*	*3.9%*
Renewal and R&M as a % of PPE		*1.0%*	*1.0%*	*3.0%*	*2.0%*	*3.0%*	*3.0%*	*4.0%*	*4.0%*	*3.0%*

DC4 Eden - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

DC4 Eden - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)											
Net Property Rates		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–
Other Revenue by source											
WCFMCG + Integrated Transport Planning							–	–	120	1,140	1,260
Other Revenue		125,096	154,425			10,439	10,439	10,439			
Roads Agency Function				135,416	128,700	143,180	143,180	143,180	132,000	139,000	145,000
Resorts				–	6,619		–	–	6,282	5,857	6,197
Health / Fire Levy				–			–	–	197	208	221
Contributions Muncipalities and products					601	264	264	264	906	959	1,014
Sundry Income				251	1,421	10,007	10,007	10,007	2,535	2,682	2,837
Public Contributions and Donated PPE				–	2,612	759	759	759	666	705	746
Landfil site				–					–	71,253	66,640
Task Contributions: Municipalities				–			–	–	331	350	370
Seta: Reimbursements				–			–	–	172	182	197
Greenest Municipality Awards	3			–			–	–	138	146	154
Total 'Other' Revenue	1	125,096	154,425	135,667	139,953	164,649	164,649	164,649	143,348	222,482	224,636
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	106,294	56,064	119,264	63,061	63,426	63,426	63,426	65,810	69,269	74,949
Pension and UIF Contributions		10,037	8,914	13,103	13,947	13,103	13,103	13,103	14,688	15,644	16,927
Medical Aid Contributions		6,699	7,104	8,453	9,217	8,453	8,453	8,453	9,444	10,314	11,346
Overtime		1,057	801	1,263	1,144	1,263	1,263	1,263	1,255	1,342	1,452
Performance Bonus		(327)	122	546	500	546	546	546	554	599	648
Motor Vehicle Allowance		8,208	7,336	6,670	5,950	6,670	6,670	6,670	5,557	6,013	6,506
Cellphone Allowance		2	138	165	172	165	165	165	391	414	448
Housing Allowances		604	538	810	638	810	810	810	968	979	1,059
Other benefits and allowances		1,189	3,054	1,342	2,099	1,342	1,342	1,342	1,722	1,863	2,016
Payments in lieu of leave		4,717	4,034	4,430	4,671	4,430	4,430	4,430	4,954	5,215	5,643
Long service awards		700	783	–		–	–	–	377	408	442
Post-retirement benefit obligations	4	3,352	3,674			5,582	5,582	5,582	–	–	–
sub-total	5	142,532	92,562	156,046	101,399	105,790	105,790	105,790	105,720	112,061	121,435
Less: Employees costs capitalised to PPE							–	–			
Total Employee related costs	1	142,532	92,562	156,046	101,399	105,790	105,790	105,790	105,720	112,061	121,435

Contributions recognised - capital											
List contributions by contract							–	–			
							–	–			
							–	–			
							–	–			
							–	–			
							–	–			
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		5,161	4,831	3,281	6,800	3,800	3,800	3,800	4,087	4,324	4,575
Lease amortisation							–	–			
Capital asset impairment							–	–			
Depreciation resulting from revaluation of PPE	10						–	–			
Total Depreciation & asset impairment	1	5,161	4,831	3,281	6,800	3,800	3,800	3,800	4,087	4,324	4,575
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–
Transfers and grants											
Cash transfers and grants		–	–	–	47,217	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	47,217	–	–	–	–	–	–
Contracted services											
Executive and Council		70	264	129	161	5,549	5,549	5,549	263	278	294
Budget and Treasury		479	1,241	2,839	2,536	3,516	3,516	3,516	2,943	3,146	3,097
Corporate Services		1,194	2,407	1,921	1,568	2,126	2,126	2,126	1,696	1,899	5,061
Planning and Development		23	22	66	84	84	84	84	122	129	136
Fire Fighting		4,290	5,417	4,037	1,936	24,920	24,920	24,920	2,867	3,036	3,215
Health Services		251	594	312	302	386	386	386	377	398	422
Resorts		31	95	396	534	430	430	430	483	489	518
Community Services		48	–			–	–	–	–	–	–
Waste Management		–	–	831		717	717	717	–	58,713	62,235
Environmental Management		–	1,440	131	94	94	94	94	100	105	111
Waste Water Management		–	1,976	1,918		–	–	–	–	–	–
Public Transport		–	352			4,083	4,083	4,083	2,364	3,382	3,523
Water						20,000	20,000	20,000	–	–	–
sub-total	1	6,386	13,808	12,580	7,215	61,905	61,905	61,905	11,214	71,575	78,613
Allocations to organs of state:											
Electricity							–	–			
Water							–	–			
Sanitation							–	–			
Other							–	–			
Total contracted services		6,386	13,808	12,580	7,215	61,905	61,905	61,905	11,214	71,575	78,613
Other Expenditure By Type											
Collection costs					11,240		–	–			
Contributions to 'other' provisions				–			–	–	10,653	21,043	13,273
Consultant fees				–			–	–			
Audit fees		1,857	2,597	2,306	2,719	2,719	2,719	2,719	2,882	3,049	3,226
General expenses	3	102,207	189,940	242,950	9,352	20,058	20,058	20,058	7,780	8,328	7,775
List Other Expenditure by Type								–			
Advertisements					789	610	610	610	854	901	954
Domestic Expenses					240	271	271	271	289	288	305
Insurance					732	891	891	891	937	985	1,042
Labortary Test					690	751	751	751	774	819	866
Legal Fees					1,402	1,396	1,396	1,396	1,755	1,857	1,965
Memberships Fees					1,056	1,178	1,178	1,178	1,138	1,207	1,305
Plant: Fuel and Oil					1,196	955	955	955	1,047	1,095	1,159
Printing & Stationery					1,152	1,198	1,198	1,198	1,310	1,388	1,468
Service Accounts: Municipalities					2,383	2,350	2,350	2,350	2,551	2,586	2,736
Subsistence & Travel					1,681	1,460	1,460	1,460	1,566	1,585	1,686
Telephone & Data Lines					3,253	3,007	3,007	3,007	3,088	3,249	3,437
Training					1,154	1,114	1,114	1,114	1,181	1,249	1,322
Property Tax					744	744	744	744	788	834	882
Rental: Disaster Centre Equipment					60	60	60	60	64	67	71
Pers. Contribu. Stores Mission Str(20%)					596	596	596	596	632	668	707
Roads Agency Function				121,631	129,700	143,180	143,180	143,180	132,000	139,000	145,000
Purchase Linen and Cutlery					166		–	–	400	423	448
Own Funded Projects					2,197	3,359	3,359	3,359	5,782	4,921	2,628
Rent					525	621	621	621	701	751	826
Protective Clothing					510	196	196	196	443	487	532
Plant: Tyres and Blades					248	310	310	310	333	349	369
Total 'Other' Expenditure	1	104,064	192,537	366,887	173,785	187,024	187,024	187,024	178,946	197,130	193,984

by Expenditure Item	8										
Employee related costs											
Other materials											
Contracted Services											
Other Expenditure		2,957	2,957	7,970	7,970	5,768	5,768	5,768	5,589	5,949	5,329
Total Repairs and Maintenance Expenditure	9	2,957	2,957	7,970	7,970	5,768	5,768	5,768	5,589	5,949	5,329
	check	–	–	–	–	–	–		1	(0)	(0)

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

DC4 Eden - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury Office	Vote 3 - Corporate Services	Vote 4 - Planning and Development	Vote 5 - Public Safety	Vote 6 - Health	Vote 7 - Community and Social Services	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Roads Transport	Vote 11 - Waste Water Management	Vote 12 - Water	Vote 13 - Environment Protection	Vote 14 - Roads Agency Function	Vote 15 - Electricity	Total
Revenue By Source																	
Property rates									–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges									–	–	–	–	–	–	–	–	–
Service charges - electricity revenue									–	–	–	–	–	–	–	–	–
Service charges - water revenue									–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue									–	–	–	–	–	–	–	–	–
Service charges - refuse revenue									–	–	–	–	–	–	–	–	–
Service charges - other									–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		1,419							6	–	–	–	–	–	–	–	1,424
Interest earned - external investments		7,974							–	–	–	–	–	–	–	–	7,974
Interest earned - outstanding debtors		799							–	–	–	–	–	–	–	–	799
Dividends received									–	–	–	–	–	–	–	–	–
Fines									–	–	–	–	–	–	–	–	–
Licences and permits									–	–	–	–	–	–	–	–	–
Agency services		14,500							–	–	–	–	–	–	–	–	14,500
Other revenue		4,365		503			197		6,282	–	132,000	–	–	155	–	–	143,503
Transfers recognised - operational		146,708							–	–	–	–	–	–	–	–	146,708
Gains on disposal of PPE									–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributio		175,765	–	503	–	–	197	–	6,288	–	132,000	–	–	155	–	–	314,908
Expenditure By Type																	
Employee related costs		8,681	15,077	20,460	6,879	17,014	25,126		8,610	1,559	–	–	833	1,481			105,720
Remuneration of councillors		8,448							–	–	–	–	–	–	–	–	8,448
Debt impairment		1,060							–	–	–	–	–	–	–	–	1,060
Depreciation & asset impairment		140	1,690	965	42	861	173		200	4	–	–	–	11	–	–	4,087
Finance charges									–	–	–	–	–	–	–	–	–
Bulk purchases									–	–	–	–	–	–	–	–	–
Other materials									–	–	–	–	–	–	–	–	–
Contracted services		263	2,943	1,696	122	2,867	377		483	–	2,364	–	–	100	–	–	11,213
Transfers and grants									–	–	–	–	–	–	–	–	–
Other expenditure		14,905	2,413	10,175	3,745	4,759	2,172		3,438	322	132,000	–	17	269	–	–	174,215
Loss on disposal of PPE		4,732							–	–	–	–	–	–	–	–	4,732
Total Expenditure		38,229	22,123	33,295	10,788	25,501	27,848	–	12,731	1,884	134,364	–	850	1,861	–	–	309,475
Surplus/(Deficit)		137,536	(22,123)	(32,792)	(10,788)	(25,501)	(27,651)	–	(6,443)	(1,884)	(2,364)	–	(850)	(1,706)	–	–	5,433
Transfers recognised - capital									–	–	–	–	–	–	–	–	–
Contributions recognised - capital									–	–	–	–	–	–	–	–	–
Contributed assets									–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		137,536	(22,123)	(32,792)	(10,788)	(25,501)	(27,651)	–	(6,443)	(1,884)	(2,364)	–	(850)	(1,706)	–	–	5,433

References

1. Departmental columns to be based on municipal organisation structure

check balance -0

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Must reconcile with Table A6 Budgeted Financial Position

3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

4. Borrowing must reconcile to Table A17

check	-	-	-	-	-	-	-	-	-	-

DC4 Eden - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Health: Manager Community, Mhs: Admin, George, Klein Karoo, Langeberg, Lakes area, Air Quality, Waste Management,Regional Landfill	Creating healthy and sosially stable communities	SG1		503	309	382	2,255	934	934	352	71,625	67,361
Corporate Services: Human Resources	Building a capacitated workforce and communities	SG2		5,009	5,327	5,629	6,823	6,365	6,365	172	182	197
Sport & Recreation: Swartvlei, Vicbay Camping, Calitzdorp Spa, De Hoek, Kleinkrantz, Regional Planning, Roads Transport, Roads Agency Function, Bulk Infrastructure Water	Conducting regional bulk infrastructure planning and implement projects, roads maintenance and public transport, manage and develop council's fixed assets	SG3		902	875	1,021			–	138,288	144,863	151,203
Public Safety: Fire Services George, Riversdale, Kannaland , Disaster Management, Environmental Management	Promote sustainable environmental management and public safety	SG4		110,408	137,713	135,416	128,700	143,180	143,180			
Municipal Manager, Internal Audit, Performance Management, Corporate: Manager, Support Services Committee & Registry, ICT, Legal,Task,Communication	Promoting good governance	SG5		7	4	–			–	176,096	181,839	191,414
Financial Services- Financial Management , Asset Management, Stores, Data Capturing, SCM,Revenue, BTO, Salaries, Expenditure	Ensure financial viability of the Eden District Municipality	SG6		166,330	162,335	183,913	209,837	225,307	225,307			
Corporate/ Strategic Services- LED, Tourism, Community Services (EPWP)	Growing the district economy	SG7		21								
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	283,180	306,563	326,361	347,615	375,786	375,786	314,908	398,509	410,174

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance			–	–	–	–	0	0	(0)	–	–	

DC4 Eden - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Health: Manager Community, Mhs: Admin, George, Klein Karoo, Langeberg, Lakes area, Air Quality, Waste	Creating healthy and sosially stable communities	SG1		27,152	28,928	47,225	26,771	33,574	33,574	29,406	91,833	97,913
Corporate Services: Human Resources	Building a capacitated workforce and communities	SG2		33,647	35,618	34,454	61,101	9,577	9,577	8,407	9,034	9,708
Sport & Recreation: Swartvlei, Vicbay Camping, Calitzdorp Spa, De Hoek, Kleinkrantz, Regional Planning, Roads Transport,	Conducting regional bulk infrastructure planning and implement projects, roads maintenance and public transport,	SG3		22,836	26,245	10,084	31,199	183,465	183,465	152,223	160,117	166,602
Public Safety: Fire Services George, Riversdale, Kannaland , Disaster Management, Environmental Management	Promote sustainable environmental management and public safety	SG4		112,315	125,444	121,628	131,853	46,747	46,747	26,308	28,306	30,481
Municipal Manager, Internal Audit, Performance Management, Corporate: Manager, Support Services Committee & Registry,	Promoting good governance	SG5		16,419	17,259	17,661	23,616	69,250	69,250	68,131	80,685	78,890
Financial Services- Financial Management , Asset Management, Stores, Data Capturing, SCM,Revenue, BTO,	Ensure financial viability of the Eden District Municipality	SG6		48,955	65,949	308,482	60,121	20,196	20,196	20,312	21,586	21,910
Corporate/ Strategic Services-LED, Tourism, Community Services (EPWP)	Growing the district economy	SG7		6,744	14,470	6,873	11,915	5,075	5,075	4,687	3,589	3,878
Allocations to other priorities												
Total Expenditure			1	268,068	313,913	546,407	346,576	367,884	367,884	309,475	395,150	409,382

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance				*–*	*–*	*0*	*–*	*0*	*0*	*0*	*0*	*0*

DC4 Eden - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Health: Manager Community, Mhs: Admin, George, Klein Karoo, Langeberg, Lakes area, Air Quality, Waste Management,Regional Landfill	Creating healthy and sosially stable communities	SG1		86	31	5,822	–	11	11			
Corporate Services: Human Resources	Building a capacitated workforce and communities	SG2										
Sport & Recreation: Swartvlei, Vicbay Camping, Calitzdorp Spa, De Hoek, Kleinkrantz, Regional Planning, Roads Transport, Roads Agency Function, Bulk Infrastructure Water	Conducting regional bulk infrastructure planning and implement projects, roads maintenance and public transport, manage and develop council's fixed assets	SG3		85	56	358	200	197	197	1,870	1,500	–
Public Safety: Fire Services George, Riversdale, Kannaland , Disaster Management, Environmental Management	Promote sustainable environmental management and public safety	SG4		183	444	1,837	375	787	787	1,450	1,084	435
Municipal Manager, Internal Audit, Performance Management, Corporate: Manager, Support Services Committee & Registry, ICT, Legal,Task,Communication	Promoting good governance	SG5		3,295	674	716	460	1,156	1,156	2,095	771	356
Financial Services- Financial Management , Asset Management, Stores, Data Capturing, SCM,Revenue, BTO, Salaries, Expenditure	Ensure financial viability of the Eden District Municipality	SG6		26	21	121	–	140	140			
Corporate/ Strategic Services- LED, Tourism, Community Services (EPWP)	Growing the district economy	SG7										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	3,675	1,226	8,854	1,035	2,291	2,291	5,415	3,354	791

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance – – – – – – – – –

DC4 Eden - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 1 - Executive and Council										
Office: The Municipal Manager	% of Budget spent							85.0%	85.0%	85.0%
Office: Executive Mayor	% of Budget spent							85.0%	85.0%	85.0%
Office: Executive Deputy Mayor	% of Budget spent							85.0%	85.0%	85.0%
Office: Speaker	% of Budget spent							85.0%	85.0%	85.0%
Portfolio Committees	% of Budget spent							85.0%	85.0%	85.0%
Risk Management Unit	% of Budget spent							85.0%	85.0%	85.0%
Council General	% of Budget spent							85.0%	85.0%	85.0%
Vote 2 - Budget and Treasury Office								70.0%	70.0%	70.0%
MANAGER FINANCIAL SERVICES	% of Budget spent							70.0%	70.0%	70.0%
FINANACE - SCM / DATA / ASSETS / STORES	% of Budget spent							70.0%	70.0%	70.0%
FINANACE - EXPENDITURES / INCOME / BTO	% of Budget spent							70.0%	70.0%	70.0%
FINANCE - FINANCIAL STATEMENTS	% of Budget spent							70.0%	70.0%	70.0%
INTERNAL AUDIT UNIT	% of Budget spent							70.0%	70.0%	70.0%
FINANCE - FINANCE INTERNS	% of Budget spent							70.0%	70.0%	70.0%
Vote 3 - Corporate Services/ Support Services										
EXECUTIVE MANAGER : SUPPORT SERVICES	% of Budget spent							85.0%	85.0%	85.0%
SUPPORT SERVICES: COMMITTEE	% of Budget spent							85.0%	85.0%	85.0%
HUMAN RESOURCES UNIT	% of Budget spent							85.0%	85.0%	85.0%
ICT UNIT	% of Budget spent							85.0%	85.0%	85.0%
SUPPORT SERVICES: REGISTRY	% of Budget spent							85.0%	85.0%	85.0%
Legal Services	% of Budget spent							85.0%	85.0%	85.0%
Task Unit	% of Budget spent							85.0%	85.0%	85.0%
Communications	% of Budget spent							85.0%	85.0%	85.0%
Vote 4 - Planning and Development										
Manager: Strategic Support	% of Budget spent							80.0%	80.0%	80.0%
District Economic Development Unit	% of Budget spent							80.0%	80.0%	80.0%
Regional Planning Unit	% of Budget spent							80.0%	80.0%	80.0%
Integrated Development Planning Unit	% of Budget spent							80.0%	80.0%	80.0%
Tourism	% of Budget spent							80.0%	80.0%	80.0%
Performance Management Unit	% of Budget spent							80.0%	80.0%	80.0%
Vote 5 - Public Safety										
Fire Services: George	% of Budget spent							100.0%	100.0%	100.0%
Disaster Management	% of Budget spent							100.0%	100.0%	100.0%
Fire Services: Riversdale	% of Budget spent							100.0%	100.0%	100.0%
Fire Services: Uniondale	% of Budget spent							100.0%	100.0%	100.0%
Fire Services: Kannaland	% of Budget spent							100.0%	100.0%	100.0%
Vote 6 - Health										
Executive Manager: Community Services	% of Budget spent							100.0%	100.0%	100.0%
MHS: Admin	% of Budget spent							100.0%	100.0%	100.0%
MHS: George	% of Budget spent							100.0%	100.0%	100.0%
MHS: Klein Karoo	% of Budget spent							100.0%	100.0%	100.0%
MHS: Langeberg	% of Budget spent							100.0%	100.0%	100.0%
MHS: Lakes Area	% of Budget spent							100.0%	100.0%	100.0%
Management Services: EPWP	% of Budget spent							100.0%	100.0%	100.0%
Management Services: EPWP (Contracts)	% of Budget spent							100.0%	100.0%	100.0%

Vote 7 - Sport and Recreation										
Sport Section	% of Budget spent							70.0%	70.0%	70.0%
Resort: Swartvlei	% of Budget spent							70.0%	70.0%	70.0%
Resort: Vicbay	% of Budget spent							70.0%	70.0%	70.0%
Calitzdorp Spa - Kiosk	% of Budget spent							70.0%	70.0%	70.0%
Resort: Calitzdorp Spa	% of Budget spent							70.0%	70.0%	70.0%
De Hoek Mountain Resort	% of Budget spent							70.0%	70.0%	70.0%
De Hoek Shop	% of Budget spent							70.0%	70.0%	70.0%
Kleinkrantz Resort	% of Budget spent							70.0%	70.0%	70.0%
Vote 8 - Waste Management										
Waste Management	% of Budget spent							75.0%	75.0%	75.0%
Regional Landfill Site	% of Budget spent							75.0%	75.0%	75.0%
Vote 9 - Road Transport										
Road Transport	% of Budget spent							90.0%	90.0%	90.0%
Vote 10 - Watter										
Bulk Infrastructure Water	% of Budget spent							85.0%	85.0%	85.0%
Vote 11 - Environmental Management										
Environmental Management	% of Budget spent							65.0%	65.0%	65.0%
Air Quality Unit	% of Budget spent							65.0%	65.0%	65.0%
Vote 12 - Roads Agency Function										
Roads Agency Function	% of Budget spent							100.0%	100.0%	100.0%
Sub-function 2 - (name)										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC4 Eden - Entities measureable performance objectives

Vote 4 - Planning and Development	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Risk Management Unit										
Entity 3 - (name of entity)										
Risk Management Unit										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC4 Eden - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.6%	0.4%	0.0%	0.4%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.1%	0.8%	0.1%	0.8%	0.4%	0.4%	0.4%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	47.9%	0.0%	-22.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	47.1%	17.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.3	2.0	2.3	1.9	4.6	4.6	4.6	4.2	3.8	3.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	2.0	2.3	1.9	4.6	4.6	4.6	4.2	3.8	3.4
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	1.5	1.9	1.6	3.9	3.9	3.9	3.5	3.2	2.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.6%	22.2%	23.6%	14.6%	21.4%	21.4%	21.4%	27.0%	22.5%	23.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		55.7%	38.0%	23.4%	28.0%	23.9%	23.9%	23.9%	26.3%	28.4%	31.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.4%	30.2%	47.8%	29.2%	28.2%	28.2%	28.2%	33.6%	28.1%	29.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.3%	49.9%	32.4%	31.6%	30.4%	30.4%		36.3%	30.4%	31.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.0%	1.0%	2.4%	2.3%	1.5%	1.5%		1.8%	1.5%	1.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	2.1%	1.8%	1.1%	2.1%	1.0%	1.0%	1.0%	1.3%	1.1%	1.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	44.9	19.7	238.9	22.2	22.2	22.2	21.6	20.3	28.4	28.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	746.5%	2426.3%	2707.2%	1009.1%	1688.7%	1688.7%	1688.7%	1590.7%	1495.1%	1400.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.4	5.0	4.6	6.6	7.1	7.1	7.1	9.0	6.5	6.2

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Calculation data										
Debtors > 90 days										
Monthly fixed operational expenditure	16,608	16,078	26,916	19,570	20,934	20,934	20,934	16,502	22,712	24,035
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Borrowing	1,762	–	(1,979)	–	–	–	–	–	–	–

DC4 Eden - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
Name of municipal entity		*Water:*									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		*Energy:*									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		*Refuse:*									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Household service targets (000)									
Name of municipal entity		*Water:*									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		*Energy:*									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		*Refuse:*									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	8	Using public tap (at least min.service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		*Sanitation/sewerage:*									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		*Energy:*									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		*Refuse:*									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Electricity	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	*Location of households for each type of FBS*									
List type of FBS service		Formal settlements - (removed once a week to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (R'000)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (R'000)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (R'000)									
		Number of HH receiving this type of FBS									
		Other (R'000)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

DC4 Eden Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	72,984	79,744	123,056	129,459	148,539	148,539	148,539	148,557	148,562	148,564
Cash + investments at the yr end less applications - R'000	18(1)b	2	72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741
Cash year end/monthly employee/supplier payments	18(1)b	3	4.4	5.0	4.6	6.6	7.1	7.1	7.1	9.0	6.5	6.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	15,112	(7,350)	(220,046)	1,039	4,102	4,102	4,102	1,346	(964)	(3,782)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	104.8%	83.2%	102.3%	99.6%	100.1%	100.1%	100.1%	99.5%	99.6%	99.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	92.0%	92.6%	99.9%	100.0%	78.2%	78.2%	78.2%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	47.9%	0.0%	(22.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	56.2%	14.8%	(42.4%)	65.9%	0.0%	0.0%	(0.3%)	(0.6%)	(0.9%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	12.4%	11.9%	(30.0%)	55.1%	0.0%	0.0%	8.0%	8.0%	8.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.0%	1.0%	5.6%	5.4%	4.1%	4.1%	4.0%	3.9%	4.2%	3.9%
Asset renewal % of capital budget	20(1)(vi)	14	8.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.6%	81.6%	67.1%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		–	–	–	–	–	–	–	–	–	–
Service charges			–	–	–	–	–	–	–	–	–	–
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			1,775	853	878	1,357	1,345	1,345	1,345	1,424	1,507	1,594
Capital expenditure excluding capital grant funding			3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Cash receipts from ratepayers	18(1)a		148,058	129,870	154,679	155,590	182,933	182,933	182,933	159,427	239,323	242,540
Ratepayer & Other revenue	18(1)a		141,226	156,146	151,227	156,271	182,696	182,696	182,696	160,226	240,298	243,626
Change in consumer debtors (current and non-current)			12,882	12,677	8,707	(26,006)	3,508	3,508	3,508	34,066	4,857	5,185
Operating and Capital Grant Revenue	18(1)a		138,093	145,733	167,753	186,119	186,469	186,469	186,469	146,708	149,775	157,623
Capital expenditure - total	20(1)(vi)		3,675	1,226	8,854	1,035	2,291	2,291	2,291	5,415	3,354	791
Capital expenditure - renewal	20(1)(vi)		299	–	–	–	–	–		4,095	2,736	531
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												

DoRA operating													
List operating grants													
											–	–	–
DoRA capital													
List capital grants													
											–	–	–
Trend													
Change in consumer debtors (current and non-current)			12,882	12,677	8,707	3,508	34,066	4,857	5,185	–	–	–	
Total Operating Revenue			282,875	306,563	326,361	347,615	375,786	375,786	375,786	314,908	398,509	410,174	
Total Operating Expenditure			268,068	313,913	546,407	346,576	367,884	367,884	367,884	309,475	395,150	409,382	
Operating Performance Surplus/(Deficit)			14,807	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792	
Cash and Cash Equivalents (30 June 2012)										148,557			
Revenue													
% Increase in Total Operating Revenue				8.4%	6.5%	6.5%	8.1%	0.0%	0.0%	(16.2%)	26.5%	2.9%	
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Increase in Property Rates & Services Charges				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Expenditure													
% Increase in Total Operating Expenditure				17.1%	74.1%	(36.6%)	6.1%	0.0%	0.0%	(15.9%)	27.7%	3.6%	
% Increase in Employee Costs				(35.1%)	68.6%	(35.0%)	4.3%	0.0%	0.0%	(0.1%)	6.0%	8.4%	
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost Per Budgeted Employee Position (Remuneration)					309615.0794	181393.5599				128145.9562			
Average Cost Per Councillor (Remuneration)					211628.5714	242742.8571				241373.1714			
R&M % of PPE			2.0%	1.0%	5.6%	5.4%	4.1%	4.1%		3.9%	4.2%	3.9%	
Asset Renewal and R&M as a % of PPE			1.0%	1.0%	3.0%	2.0%	3.0%	3.0%		4.0%	4.0%	3.0%	
Debt Impairment % of Total Billable Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Capital Revenue													
Internally Funded & Other (R'000)			3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791	
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–	
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–	
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Capital Expenditure													
Total Capital Programme (R'000)			3,675	1,226	8,851	1,035	2,291	2,291	2,291	5,415	3,354	791	
Asset Renewal			299	–	–	–	–	–	–	4,095	2,736	531	
Asset Renewal % of Total Capital Expenditure			8.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.6%	81.6%	67.1%	
Cash													
Cash Receipts % of Rate Payer & Other			104.8%	83.2%	102.3%	99.6%	100.1%	100.1%	100.1%	99.5%	99.6%	99.6%	
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0	
Borrowing													
Credit Rating (2009/10)										0			
Capital Charges to Operating			0.6%	0.4%	0.0%	0.4%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	
Borrowing Receipts % of Capital Expenditure			47.9%	0.0%	(22.4%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Reserves													
Surplus/(Deficit)			72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741	
Free Services													
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	
High Level Outcome of Funding Compliance													
Total Operating Revenue			282,875	306,563	326,361	347,615	375,786	375,786	375,786	314,908	398,509	410,174	
Total Operating Expenditure			268,068	313,913	546,407	346,576	367,884	367,884	367,884	309,475	395,150	409,382	
Surplus/(Deficit) Budgeted Operating Statement			14,807	(7,350)	(220,046)	1,039	7,902	7,902	7,902	5,433	3,359	792	
Surplus/(Deficit) Considering Reserves and Cash Backing			72,398	86,100	125,252	130,893	165,635	165,635	165,635	169,989	171,740	171,741	
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1	
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

References

15. Subject to figures provided in Schedule.

DC4 Eden - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

DC4 Eden - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

DC4 Eden - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2015/16																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

DC4 Eden - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

DC4 Eden - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Property rates *(rate in the Rand)*	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								

Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

DC4 Eden - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
							Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

DC4 Eden - Supporting Table SA14 Household bills

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total large household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

DC4 Eden - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		42	–	26	25,000	26	26	26	26	26
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	42	–	26	25,000	26	26	26	26	26
Entities										
Securities - National Government		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Listed Corporate Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deposits - Bank		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deposits - Public Investment Commissioners		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Deposits - Corporation for Public Deposits		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bankers Acceptance Certificates		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Negotiable Certificates of Deposit - Banks		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Guaranteed Endowment Policies (sinking)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Repurchase Agreements - Banks		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		42	–	26	25,000	26	26	26	26	26

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

check investment balance	-	-	-	-	-	-	-	-	-	

DC4 Eden - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
Entities														
														–
														–
														–
														–
														–
														–
Entities sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

DC4 Eden - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality										
Long-Term Loans (annuity/reducing balance)		1,744	1,904	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		1,762	1,232		–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	3,506	3,136	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Long-Term Loans (non-annuity)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local registered stock		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instalment Credit		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial Leases		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PPP liabilities		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Finance Granted By Cap Equipment Supplier		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marketable Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Marketable Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bankers Acceptances		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial derivatives		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Securities		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	3,506	3,136	–	–	–	–	–	–	–

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Long-Term Loans (non-annuity)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local registered stock		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instalment Credit		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial Leases		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PPP liabilities		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Finance Granted By Cap Equipment Supplier		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marketable Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Marketable Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bankers Acceptances		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial derivatives		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Securities		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Long-Term Loans (non-annuity)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Local registered stock		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Instalment Credit		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial Leases		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PPP liabilities		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Finance Granted By Cap Equipment Supplier		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Marketable Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Marketable Bonds		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bankers Acceptances		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Financial derivatives		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other Securities		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance	-	-	-	-	-	-	-	-	-	

DC4 Eden - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		128,938	139,393	164,709	185,219	185,219	185,219	146,708	149,775	157,623
Local Government Equitable Share		125,699	129,669	134,097	138,902	138,902	138,902	142,094	146,043	150,876
Finance Management		1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Municipal Systems Improvement		989	890	930	930	930	930	–	–	3,124
EPWP Incentive		1,000	1,000	1,000	1,005	1,005	1,005	1,000	–	–
Water Services Operating Subsidy		–	–	–	20,000	20,000	20,000	–	–	–
		–	–	–	2,283	2,283	2,283	2,364	2,482	2,623
NT - Municipal Disaster Recovery Grant		–	6,584	27,432	20,849	20,849	20,849	–	–	–
Provincial Government:		6,094	1,554	–	900	1,250	1,250	120	1,140	1,260
Intergrated Transport Planning		6,094	1,554	–	900	900	900	–	900	900
WCFM Capacity Building Grant					–	350	350	120	240	360
					–	–	–	–	–	–
NT - Municipal Disaster Recovery Grant										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		1,159	–	–	–	–	–	–	–	–
OTHER GRANTS		1,159	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	136,191	140,947	164,709	186,119	186,469	186,469	146,828	150,915	158,883
Capital Transfers and Grants										
National Government:		585	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		585	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
OTHER GRANTS										
Total Capital Transfers and Grants	5	585	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		136,776	140,947	164,709	186,119	186,469	186,469	146,828	150,915	158,883

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

DC4 Eden - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		129,841	139,393	162,844	185,219	185,219	185,219	146,708	149,775	157,623
Local Government Equitable Share		125,699	129,669	134,097	138,902	138,902	138,902	142,094	146,043	150,876
Finance Management		1,568	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,000
Municipal Systems Improvement		1,425	890	890	930	930	930	–	–	3,124
EPWP Incentive		1,149	1,000	1,000	1,005	1,005	1,005	1,000	–	–
Water Services Operating Subsidy		–	–	–	20,000	20,000	20,000	–	–	–
		–	–	–	2,283	2,283	2,283	2,364	2,482	2,623
NT - Municipal Disaster Recovery Grant		–	6,584	25,607	20,849	20,849	20,849	–	–	–
Provincial Government:		5,564	1,554	–	900	1,250	1,250	120	1,140	1,260
Intergrated Transport Planning		–	–	–	900	900	900	–	900	900
WCFM Capacity Building Grant		–	–	–	–	350	350	120	240	360
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
NT - Municipal Disaster Recovery Grant		5,564	1,554	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		2,312	–	–	–	–	–	–	–	–
OTHER GRANTS										
0		2,312	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		137,717	140,947	162,844	186,119	186,469	186,469	146,828	150,915	158,883
Capital expenditure of Transfers and Grants										
National Government:		11	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		11	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
OTHER GRANTS										
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		11	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		137,728	140,947	162,844	186,119	186,469	186,469	146,828	150,915	158,883

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

DC4 Eden - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		128,938	139,393	163,473	185,219	185,219	185,219	146,708	149,775	157,623
Conditions met - transferred to revenue		128,938	139,393	163,473	185,219	185,219	185,219	146,708	149,775	157,623
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		–	–	500	–	–	–	–	–	–
Current year receipts		6,094	1,554	3,780	900	1,250	1,250	120	1,140	1,260
Conditions met - transferred to revenue		6,094	1,554	4,280	900	1,250	1,250	120	1,140	1,260
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		3,050	4,786	–	–	–	–	–	–	–
Conditions met - transferred to revenue		3,050	4,786	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		138,082	145,733	167,753	186,119	186,469	186,469	146,828	150,915	158,883
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		138,082	145,733	167,753	186,119	186,469	186,469	146,828	150,915	158,883
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	–	–	–	–	–	–	120	1,140	1,260
Check capex	–	–	–	–	–	–	–	–	–

DC4 Eden - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Transfers to other municipalities											
Transfer from NT / PT receiving on behalf of Municipality	1	–	–	–	20,849				–	–	–
		–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	20,849	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Other Mechanism	2	–	–	–	26,368	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	26,368	–	–	–	–	–	–
Cash Transfers to other Organs of State											
N/A	3	–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	47,217	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
N/A	1	–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
N/A	2	–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
N/A	3	–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
N/A	4	–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
N/A	5	–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
N/A		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	47,217	–	–	–	–	–	–

DC4 Eden - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	5,199	5,341	6,021	5,901	5,901	5,950	6,378	6,889
Pension and UIF Contributions		–	107	129	146	146	146	171	183	198
Medical Aid Contributions		–	107	211	214	214	214	273	300	336
Motor Vehicle Allowance		–	1,223	1,531	1,747	1,667	1,667	1,240	1,240	1,302
Cellphone Allowance		–	282	313	368	368	368	315	337	364
Housing Allowances		–	–							
Other benefits and allowances		–	50					500	500	500
Sub Total - Councillors		–	6,968	7,525	8,496	8,296	8,296	8,449	8,938	9,589
% increase	4		–	8.0%	12.9%	(2.4%)	–	1.8%	5.8%	7.3%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		–	3,266	3,915	3,509	3,554	3,554	3,716	4,058	4,391
Pension and UIF Contributions			417	712	707	652	652	687	750	812
Medical Aid Contributions			61		54	57	57	63	68	74
Overtime			–						–	–
Performance Bonus			507	364	500	546	546	554	599	648
Motor Vehicle Allowance	3		369	619	489	572	572	507	549	594
Cellphone Allowance	3		12	46	23	33	33	33	35	38
Housing Allowances	3		84	87	84	84	84	84	91	98
Other benefits and allowances	3		–					200	216	234
Payments in lieu of leave			–	63				62	68	73
Long service awards			–					–		
Post-retirement benefit obligations	6		–							
Sub Total - Senior Managers of Municipality		–	4,716	5,806	5,366	5,498	5,498	5,906	6,434	6,962
% increase	4		–	23.1%	(7.6%)	2.5%	–	7.4%	8.9%	8.2%
Other Municipal Staff										
Basic Salaries and Wages		59,110	86,917	59,682	59,551	59,872	59,872	62,094	65,211	70,718
Pension and UIF Contributions		10,734	18,332	17,892	13,240	12,451	12,451	14,001	14,894	16,115
Medical Aid Contributions		6,699	13,993		9,163	8,395	8,395	9,381	10,246	11,272
Overtime		1,057	1,460	1,367	1,144	1,263	1,263	1,255	1,342	1,452
Performance Bonus		(327)	(147)	(28)			–	–		
Motor Vehicle Allowance	3	8,208	8,241	7,438	5,461	6,098	6,098	5,050	5,464	5,912
Cellphone Allowance	3	2	133	(46)	149	131	131	358	379	410
Housing Allowances	3	604	823	558	554	726	726	884	888	961
Other benefits and allowances	3	658	2,822		2,099	1,343	1,343	1,522	1,646	1,782
Payments in lieu of leave		3,794	6,511	333	4,671	4,430	4,430	4,892	5,147	5,409
Long service awards		922	158					377	408	442
Post-retirement benefit obligations	6	–	2,095	5,092		5,582	5,582	–		
Sub Total - Other Municipal Staff		91,461	141,338	92,288	96,032	100,291	100,291	99,814	105,626	114,473
% increase	4		54.5%	(34.7%)	4.1%	4.4%	–	(0.5%)	5.8%	8.4%
Total Parent Municipality		91,461	153,022	105,619	109,894	114,085	114,085	114,169	120,998	131,024
			67.3%	(31.0%)	4.0%	3.8%	–	0.1%	6.0%	8.3%

Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		91,461	153,022	105,619	109,894	114,085	114,085	114,169	120,998	131,024
% increase	4		67.3%	(31.0%)	4.0%	3.8%	–	0.1%	6.0%	8.3%
TOTAL MANAGERS AND STAFF	5,7	91,461	146,054	98,094	101,398	105,789	105,789	105,720	112,060	121,435

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

DC4 Eden - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		539,591					539,591
Chief Whip								–
Executive Mayor			626,246		77,095			703,341
Deputy Executive Mayor			315,498		98,103			413,601
Executive Committee			2,218,409		794,729			3,013,138
Total for all other councillors			2,250,146	443,360	1,084,884			3,778,390
Total Councillors	8	–	5,949,890	443,360	2,054,811			8,448,061
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,249,709	164,707	252,995	222,490		1,889,901
Chief Finance Officer			746,295	178,680	283,604			1,208,579
Executive Manager: Support Services			870,250	185,078	163,808	165,630		1,384,766
Executive Manager: Community Services			849,557	192,520	216,200	165,630		1,423,906
								–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	3,715,810	720,985	916,607	553,750		5,907,152
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	9,665,700	1,164,345	2,971,418	553,750		14,355,213

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

DC4 Eden - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2014/15			Current Year 2015/16			Budget Year 2016/17		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		35	–	35	35	–	35	35	–	35
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	5	2	3	–	–	–	–	–	–
Other Managers	7	59	55	3	38	34	3	37	34	3
Professionals		*42*	*19*	–	*72*	*71*	*1*	*72*	*71*	*1*
Finance		16	15	–	15	12	–	12	12	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		1	1	–	6	5	1	6	5	1
Roads		4	3	–	19	16	–	16	16	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		21			32	38		38	38	
Technicians		*48*	*48*	*1*	*35*	*29*	–	*29*	*29*	–
Finance		4	4	–	4	4	–	4	4	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		4	4	–	–	–	–	–	–	–
Roads		3	3	–	31	25	–	25	25	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		37	37	1	–	–		–	–	–
Clerks (Clerical and administrative)		60	57	16	79	74	13	87	74	13
Service and sales workers		–	–	–	40	32	38	70	32	38
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		25	22	–	42	38	1	39	38	1
Plant and Machine Operators		24	22	–	57	54	–	54	54	–
Elementary Occupations		263	256	–	196	185	22	437	185	252
TOTAL PERSONNEL NUMBERS	9	561	481	58	594	517	113	860	517	343
% increase					5.9%	7.5%	94.8%	44.8%	–	203.5%
Total municipal employees headcount	6, 10				599	492	80	572	492	80
Finance personnel headcount	8, 10	43	39	5	38	32	6	38	32	6
Human Resources personnel headcount	8, 10	12	11		12	9	3	12	9	3

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

9. Correct as at 30 June

10. Must account for all budgeted positions, as per the municipal organogram

DC4 Eden - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue													–	–	–	–
Service charges - other													–	–	–	–
Rental of facilities and equipment		90	100	100	100	130	160	214	160	130	110	65	65	1,424	1,507	1,594
Interest earned - external investments		400	500	500	600	600	500	1,000	500	600	600	600	1,574	7,974	8,436	8,925
Interest earned - outstanding debtors		60	60	60	60	60	60	70	70	70	75	75	79	799	846	895
Dividends received													–	–	–	–
Fines													–	–	–	–
Licences and permits		12	12	12	15	15	15	15	12	12	12	12	11	155	164	500
Agency services		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,230	1,230	1,230	1,210	14,500	15,300	16,000
Transfers recognised - operational		87,300	1,850			47,300				47,400			(37,142)	146,708	149,775	157,623
Other revenue		500	2,000	2,200	660	1,200	2,500	30,000	30,000	30,000	31,000	31,000	(17,712)	143,348	222,482	224,636
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contributio		89,562	5,722	4,072	2,635	50,505	4,435	32,499	31,942	79,442	33,027	32,982	(51,915)	314,908	398,509	410,174
Expenditure By Type																
Employee related costs		7,900	7,900	9,600	8,500	13,500	8,000	8,000	8,000	8,400	8,500	8,500	8,920	105,720	112,061	121,435
Remuneration of councillors		690	690	690	690	690	750	708	708	708	708	708	708	8,448	8,939	9,589
Debt impairment													1,060	1,060	1,121	1,187
Depreciation & asset impairment		300	200	500	500	300	300	400	400	500	200	200	287	4,087	4,324	4,575
Finance charges													–	–	–	–
Bulk purchases													–	–	–	–
Other materials													–	–	–	–
Contracted services		7,200	7,200	7,200	7,200	7,200	7,200	7,000	7,300	7,300	7,300	7,300	(68,186)	11,214	71,575	78,613
Transfers and grants													–	–	–	–
Other expenditure		5,000	5,000	5,000	5,000	8,000	8,000	25,000	25,000	25,000	25,000	25,000	17,946	178,946	197,130	193,984
Loss on disposal of PPE													–	–	–	–
Total Expenditure		21,090	20,990	22,990	21,890	29,690	24,250	41,108	41,408	41,908	41,708	41,708	(39,265)	309,475	395,150	409,382
Surplus/(Deficit)		68,472	(15,268)	(18,918)	(19,255)	20,815	(19,815)	(8,609)	(9,466)	37,534	(8,681)	(8,726)	(12,650)	5,433	3,359	792
Transfers recognised - capital													–	–	–	–
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		68,472	(15,268)	(18,918)	(19,255)	20,815	(19,815)	(8,609)	(9,466)	37,534	(8,681)	(8,726)	(12,650)	5,433	3,359	792
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	68,472	(15,268)	(18,918)	(19,255)	20,815	(19,815)	(8,609)	(9,466)	37,534	(8,681)	(8,726)	(12,650)	5,433	3,359	792

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

check - - -

DC4 Eden - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote																
Vote 1 - Executive and Council		82,871	6,275	4,203	1,578	49,975	1,716	3,000	4,000	47,000	3,000	3,000	(30,853)	175,765	181,489	191,043
Vote 2 - Budget and Treasury Office				503									(503)	–	–	–
Vote 3 - Corporate Services													503	503	532	567
Vote 4 - Planning and Development													–	–	–	–
Vote 5 - Public Safety													–	–	–	–
Vote 6 - Health		20	15	15	20	15	15	10	10	15	20	25	17	197	208	221
Vote 7 - Community and Social Services													–	–	–	–
Vote 8 - Sport and Recreation		400	500	300	400	300	2,000	500	400	500	400	200	388	6,288	5,863	6,203
Vote 9 - Waste Management								15,000	15,000	5,000	5,000	4,000	(44,000)	–	71,253	66,640
Vote 10 - Roads Transport													–	–	–	–
Vote 11 - Waste Water Management													–	–	–	–
Vote 12 - Water													–	–	–	–
Vote 13 - Environment Protection				14	11	7	30						93	155	164	500
Vote 14 - Roads Agency Function													132,000	132,000	139,000	145,000
Vote 15 - Electricity													–	–	–	–
Total Revenue by Vote		83,291	6,790	5,035	2,009	50,297	3,761	18,510	19,410	52,515	8,420	7,225	57,645	314,908	398,509	410,174
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		3,540	2,500	3,000	1,500	5,000	4,250	1,500	2,000	3,000	5,000	8,000	(1,061)	38,229	48,628	43,003
Vote 2 - Budget and Treasury Office		1,200	1,300	1,000	1,200	1,500	1,300	1,000	1,200	1,300	1,000	1,200	8,924	22,124	23,547	24,032
Vote 3 - Corporate Services		1,900	1,300	2,000	1,000	3,500	3,000	4,500	1,000	2,000	3,000	4,000	6,095	33,295	35,709	39,787
Vote 4 - Planning and Development		500	800	700	1,000	900	1,500	1,000	900	950	800	1,500	237	10,787	11,633	11,541
Vote 5 - Public Safety		950	1,000	900	1,500	3,000	2,000	3,000	4,500	1,000	2,000	3,500	2,151	25,501	27,435	29,542
Vote 6 - Health		1,900	3,000	2,000	3,000	4,000	1,900	1,000	2,000	2,000	1,900	2,500	2,648	27,848	28,591	30,891
Vote 7 - Community and Social Services													–	–	–	–
Vote 8 - Sport and Recreation		900	900	1,500	950	1,500	800	900	1,000	800	900	1,500	1,081	12,731	12,192	13,107
Vote 9 - Waste Management		600	700	600	600	700	750	15,000	5,000	5,000	5,000	4,000	(36,066)	1,884	62,106	65,799
Vote 10 - Roads Transport				1,000		300				550			514	2,364	3,382	3,523
Vote 11 - Waste Water Management													–	–	–	–
Vote 12 - Water		300	300	10,000	300	500	10,000	300	300	5,000	300	300	(26,750)	850	920	995
Vote 13 - Environment Protection		120	120	120	120	350	150	150	150	150	150	150	131	1,861	2,006	2,162
Vote 14 - Roads Agency Function													132,000	132,000	139,000	145,000
Vote 15 - Electricity													–	–	–	–
Total Expenditure by Vote		11,910	11,920	22,820	11,170	21,250	25,650	28,350	18,050	21,750	20,050	26,650	89,905	309,475	395,150	409,382
Surplus/(Deficit) before assoc.		71,381	(5,130)	(17,785)	(9,161)	29,047	(21,889)	(9,840)	1,360	30,765	(11,630)	(19,425)	(32,260)	5,433	3,359	792
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	71,381	(5,130)	(17,785)	(9,161)	29,047	(21,889)	(9,840)	1,360	30,765	(11,630)	(19,425)	(32,260)	5,433	3,359	792

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

check *-0* *-0* *-0*

DC4 Eden - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																
Governance and administration		82,871	6,275	4,706	1,578	49,975	1,716	3,000	4,000	47,000	3,000	3,000	(30,853)	176,268	182,021	191,610
Executive and council		82,871	6,275	4,203	1,578	49,975	1,716	3,000	4,000	47,000	3,000	3,000	(30,853)	175,765	181,489	191,043
Budget and treasury office													–	–	–	–
Corporate services				503									0	503	532	567
Community and public safety		420	515	315	420	315	2,015	510	410	515	420	225	405	6,485	6,071	6,423
Community and social services													–	–	–	–
Sport and recreation		400	500	300	400	300	2,000	500	400	500	400	200	388	6,288	5,863	6,203
Public safety													–	–	–	–
Housing													–	–	–	–
Health		20	15	15	20	15	15	10	10	15	20	25	17	197	208	221
Economic and environmental services		–	–	14	11	7	30	–	–	–	–	–	132,093	132,155	139,164	145,500
Planning and development													–	–	–	–
Road transport													132,000	132,000	139,000	145,000
Environmental protection				14	11	7	30						93	155	164	500
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	71,253	66,640
Electricity													–	–	–	–
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	71,253	66,640
Other													–	–	–	–
Total Revenue - Standard		83,291	6,790	5,035	2,009	50,297	3,761	3,510	4,410	47,515	3,420	3,225	101,645	314,908	398,509	410,174
Expenditure - Standard																
Governance and administration		6,640	5,100	6,000	3,700	10,000	8,550	7,000	4,200	6,300	9,000	10,200	16,958	93,648	107,884	106,822
Executive and council		3,540	2,500	3,000	1,500	5,000	4,250	1,500	2,000	3,000	5,000	5,000	1,939	38,229	48,628	43,003
Budget and treasury office		1,200	1,300	1,000	1,200	1,500	1,300	1,000	1,200	1,300	1,000	1,200	8,924	22,124	23,547	24,032
Corporate services		1,900	1,300	2,000	1,000	3,500	3,000	4,500	1,000	2,000	3,000	4,000	6,095	33,295	35,709	39,787
Community and public safety		3,750	4,900	4,400	5,450	8,500	4,700	4,900	7,500	3,800	4,800	7,500	5,880	66,080	68,219	73,540
Community and social services													–	–	–	–
Sport and recreation		900	900	1,500	950	1,500	800	900	1,000	800	900	1,500	1,081	12,731	12,192	13,107
Public safety		950	1,000	900	1,500	3,000	2,000	3,000	4,500	1,000	2,000	3,500	2,151	25,501	27,435	29,542
Housing													–	–	–	–
Health		1,900	3,000	2,000	3,000	4,000	1,900	1,000	2,000	2,000	1,900	2,500	2,648	27,848	28,591	30,891
Economic and environmental services		620	920	820	1,120	1,250	1,650	1,150	1,050	1,100	950	1,650	134,733	147,013	156,021	162,226
Planning and development		500	800	700	1,000	900	1,500	1,000	900	950	800	1,500	237	10,787	11,633	11,541
Road transport													134,364	134,364	142,382	148,523
Environmental protection		120	120	120	120	350	150	150	150	150	150	150	131	1,861	2,006	2,162
Trading services		275	205	150	155	450	150	240	155	200	155	250	350	2,735	63,026	66,794
Electricity													–	–	–	–
Water		75	55	50	55	75	50	65	55	50	55	75	190	850	920	995
Waste water management													–	–	–	–
Waste management		200	150	100	100	375	100	175	100	150	100	175	159	1,884	62,106	65,799
Other													–	–	–	–
Total Expenditure - Standard		11,285	11,125	11,370	10,425	20,200	15,050	13,290	12,905	11,400	14,905	19,600	157,920	309,475	395,150	409,382
Surplus/(Deficit) before assoc.		72,006	(4,335)	(6,335)	(8,416)	30,097	(11,289)	(9,780)	(8,495)	36,115	(11,485)	(16,375)	(56,275)	5,433	3,359	792
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	72,006	(4,335)	(6,335)	(8,416)	30,097	(11,289)	(9,780)	(8,495)	36,115	(11,485)	(16,375)	(56,275)	5,433	3,359	792

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

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DC4 Eden - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Executive and Council				500			500			500			190	1,690	421	6
Vote 2 - Budget and Treasury Office				39									(39)	–	–	–
Vote 3 - Corporate Services				300			300						(195)	405	350	350
Vote 4 - Planning and Development													–	–	–	–
Vote 5 - Public Safety				250			250			250			220	970	975	435
Vote 6 - Health				50			50						(100)	–	–	–
Vote 7 - Community and Social Services													–	–	–	–
Vote 8 - Sport and Recreation				500			100			500			770	1,870	1,500	–
Vote 9 - Waste Management													–	–	–	–
Vote 10 - Roads Transport													–	–	–	–
Vote 11 - Waste Water Management													–	–	–	–
Vote 12 - Water													–	–	–	–
Vote 13 - Environment Protection				200			200						80	480	109	–
Vote 14 - Roads Agency Function													–	–	–	–
Vote 15 - Electricity													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	1,839	–	–	1,400	–	–	1,250	–	–	926	5,415	3,354	791
Single-year expenditure *to be appropriated*																
Vote 1 - Executive and Council													–	–	–	–
Vote 2 - Budget and Treasury Office													–	–	–	–
Vote 3 - Corporate Services													–	–	–	–
Vote 4 - Planning and Development													–	–	–	–
Vote 5 - Public Safety													–	–	–	–
Vote 6 - Health													–	–	–	–
Vote 7 - Community and Social Services													–	–	–	–
Vote 8 - Sport and Recreation													–	–	–	–
Vote 9 - Waste Management													–	–	–	–
Vote 10 - Roads Transport													–	–	–	–
Vote 11 - Waste Water Management													–	–	–	–
Vote 12 - Water													–	–	–	–
Vote 13 - Environment Protection													–	–	–	–
Vote 14 - Roads Agency Function													–	–	–	–
Vote 15 - Electricity													–	–	–	–
Capital single-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure	2	–	–	1,839	–	–	1,400	–	–	1,250	–	–	926	5,415	3,354	791

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check - - -

Add single year stuff

DC4 Eden - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital Expenditure - Standard	1															
Governance and administration		–	–	839	–	–	800	–	–	500	–	–	(44)	2,095	771	356
Executive and council				500			500			500			190	1,690	421	6
Budget and treasury office				39									(39)	–	–	–
Corporate services				300			300						(195)	405	350	350
Community and public safety		–	–	800	–	–	400	–	–	750	–	–	890	2,840	2,475	435
Community and social services													–	–	–	–
Sport and recreation				500			100			500			770	1,870	1,500	–
Public safety				250			250			250			220	970	975	435
Housing													–	–	–	–
Health				50			50						(100)	–	–	–
Economic and environmental services		–	–	200	–	–	200	–	–	–	–	–	80	480	109	–
Planning and development													–	–	–	–
Road transport													–	–	–	–
Environmental protection				200			200						80	480	109	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity													–	–	–	–
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	–	–	1,839	–	–	1,400	–	–	1,250	–	–	926	5,415	3,354	791
Funded by:																
National Government													–	–	–	–
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants													–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public contributions & donations													–	–	–	–
Borrowing													–	–	–	–
Internally generated funds													5,415	5,415	3,354	791
Total Capital Funding		–	–	–	–	–	–	–	–	–	–	–	5,415	5,415	3,354	791

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

DC4 Eden - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates												–			
Property rates - penalties & collection charges												–			
Service charges - electricity revenue												–			
Service charges - water revenue												–			
Service charges - sanitation revenue												–			
Service charges - refuse revenue												–			
Service charges - other												–			
Rental of facilities and equipment	90	100	100	100	130	160	214	160	130	110	65	65	1,424	1,507	1,594
Interest earned - external investments	400	500	500	600	600	500	1,000	500	600	600	600	1,574	7,974	7,425	7,856
Interest earned - outstanding debtors	60	60	60	60	60	60	70	70	70	75	75	79	799	846	895
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	12	12	12	15	15	15	15	12	12	12	12	11	155	164	500
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,230	1,230	1,240	14,500	15,300	16,000
Transfer receipts - operational	87,300	49,250	–	–	47,300				47,400			(84,542)	146,708	150,915	158,883
Other revenue	500	2,000	2,200	660	1,200	2,500	30,000	30,000	30,000	31,000	31,000	(17,712)	143,348	222,352	224,446
Cash Receipts by Source	89,562	53,122	4,072	2,635	50,505	4,435	32,499	31,942	79,412	33,027	32,982	(99,285)	314,908	398,509	410,174
Other Cash Flows by Source															
Transfer receipts - capital												–			
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	89,562	53,122	4,072	2,635	50,505	4,435	32,499	31,942	79,412	33,027	32,982	(99,285)	314,908	398,509	410,174
Cash Payments by Type															
Employee related costs	7,900	7,900	9,600	8,500	13,500	8,000	8,000	8,000	8,400	8,500	8,500	8,920	105,720	112,061	121,435
Remuneration of councillors	690	690	690	690	690	750	708	708	708	708	708	708	8,448	8,939	9,589
Finance charges												–	–	–	–
Bulk purchases - Electricity												–	–	–	–
Bulk purchases - Water & Sewer												–	–	–	–
Other materials												–	–	–	–
Contracted services	921	901	997	924	893	957	932	946	893	945	928	977	11,214	71,575	78,613
Transfers and grants - other municipalities												–			
Transfers and grants - other												–			
Other expenditure	1,901	2,583	2,390	3,572	3,662	3,669	2,489	2,595	2,861	3,601	1,670	153,101	184,093	202,575	199,745
Cash Payments by Type	11,412	12,073	13,677	13,686	18,745	13,376	12,129	12,248	12,862	13,755	11,806	163,707	309,475	395,150	409,382
Other Cash Flows/Payments by Type															
Capital assets	100	200	500	700	500	100	600	500	700	500	500	515	5,415	3,354	791
Repayment of borrowing												–			
Other Cash Flows/Payments												–			
Total Cash Payments by Type	11,512	12,273	14,177	14,386	19,245	13,476	12,729	12,748	13,562	14,255	12,306	164,222	314,890	398,504	410,172
NET INCREASE/(DECREASE) IN CASH HELD	78,050	40,849	(10,105)	(11,751)	31,260	(9,041)	19,770	19,194	65,850	18,772	20,676	(263,507)	18	5	2
Cash/cash equivalents at the month/year begin:	148,539	226,589	267,438	257,333	245,583	276,843	267,802	287,572	306,765	372,616	391,388	412,064	148,539	148,557	148,562
Cash/cash equivalents at the month/year end:	226,589	267,438	257,333	245,583	276,843	267,802	287,572	306,765	372,616	391,388	412,064	148,557	148,557	148,562	148,564

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

13,686	18,745	13,376	12,129	12,248	12,862	13,755	11,806	163,707	309,475	395,150	409,382
(11,751)	31,260	(9,041)	19,770	19,194	65,850	18,772	20,676	(263,507)	18	5	2

DC4 Eden - NOT REQUIRED - municipality does not have entities

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Materials and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

DC4 Eden - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework			Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 2		–	–	–	–	–	–	–	–	–	–	–	–	–
Contract 3 etc		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

DC4 Eden - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	–	–	–	–	–	–
Community		57	1,226	8,851	1,035	2,291	2,291	735	410	160
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	120	250	–
Fire, safety & emergency		–	–	–	–	–	–	615	160	160
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		57	1,226	8,851	1,035	2,291	2,291	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		519	–	–	–	–	–	585	209	100
General vehicles		–								
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	480	109	
Computers - hardware/equipment		295	–	–	–	–	–			
Furniture and other office equipment		224	–	–	–	–	–	105	100	100
Abattoirs		–	–	–	–	–	–			
Markets		–	–	–	–	–	–			
Civic Land and Buildings		–	–	–	–	–	–			
Other Buildings		–	–	–	–	–	–			
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–

Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Intangibles		2,800	–	–	–	–	–	–	–	–
Computers - software & programming		2,800	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	3,376	1,226	8,851	1,035	2,291	2,291	1,320	619	260

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	-	-	-3,000	-	-	-	-	-	-

DC4 Eden - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	–	–	–	–	–	–
Community		–	–	–	–	–	–	1,950	1,900	100
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–			
Community halls		–	–	–	–	–	–			
Libraries		–	–	–	–	–	–			
Recreational facilities		–	–	–	–	–	–	1,750	1,250	
Fire, safety & emergency		–	–	–	–	–	–	200	650	100
Security and policing		–	–	–	–	–	–			
Buses	7	–	–	–	–	–	–			
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		299	–	–	–	–	–	2,145	836	431
General vehicles		299	–	–	–	–	–	155	165	175
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	180		
Computers - hardware/equipment		–	–	–	–	–	–	250	250	250
Furniture and other office equipment		–	–	–	–	–	–	1,560	421	6
Abattoirs		–	–	–	–	–	–			
Markets		–	–	–	–	–	–			
Civic Land and Buildings		–	–	–	–	–	–			
Other Buildings		–	–	–	–	–	–			
Other Land		–	–	–	–	–	–			
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–

Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	299	–	–	–	–	–	4,095	2,736	531
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
Renewal of Existing Assets as % of total capex		*8.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*75.6%*	*81.6%*	*67.1%*
Renewal of Existing Assets as % of deprecn"		*5.8%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*100.2%*	*63.3%*	*11.6%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	-	-	-3,000	-	-	-	-	-	-

DC4 Eden - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		38	–	–	4,929	–	–	2	56	59
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		28	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		28	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		10	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		10	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	4,929	–	–	2	56	59
Waste Management		–	–	–	4,929	–	–	2	56	59
Transportation	2	–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other	3	–	–	–	–	–	–	–	–	–
Community		–	–	–	739	–	–	2,164	2,224	2,353
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	221	–	–	988	981	1,038
Fire, safety & emergency		–	–	–	518	–	–	1,175	1,244	1,316
Security and policing		–	–	–	–	–	–	–	–	–
Buses	7	–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing	8	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other	9	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		2,919	2,957	7,970	2,302	5,768	5,768	3,421	3,669	2,917
General vehicles		21	–	–	–	–	–	–	–	–
Specialised vehicles	10	–	–	–	1,105	–	–	–	–	–
Plant & equipment		1,542	–	–	377	–	–	444	278	205
Computers - hardware/equipment		–	–	–	820	–	–	1,116	1,180	1,249
Furniture and other office equipment		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		1,356	2,957	7,970	–	5,768	5,768	1,862	2,211	1,463
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–

Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other *(list sub-class)*		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	2,957	2,957	7,970	7,970	5,768	5,768	5,588	5,949	5,329

Specialised vehicles		–	–	–	1,105	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	1,105	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–
R&M as a % of PPE		*2.0%*	*1.0%*	*5.6%*	*5.4%*	*4.1%*	*4.1%*	*3.9%*	*4.2%*	*3.9%*
R&M as % Operating Expenditure		*1.1%*	*0.9%*	*1.5%*	*2.3%*	*1.6%*	*1.6%*	*1.8%*	*1.5%*	*1.3%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	–	–	–	–	–	–	(1)	0	0

DC4 Eden - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Depreciation by Asset Class/Sub-class										
Infrastructure		18	2,976	5	4,190	4	4	4	4	5
Infrastructure - Road transport		18	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		18								
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	2,976	5	4,190	4	4	4	4	5
Waste Management			2,976	5	4,190	4	4	4	4	5
Transportation	2									
Gas										
Other	3									
Community		40	446	217	629	946	946	1,061	1,123	1,188
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities		40	133	40	188	133	133	200	212	224
Fire, safety & emergency			313	177	441	813	813	861	911	964
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		602	–	134	–	–	–	–	–	–
Housing development										
Other		602		134						
Other assets		3,912	1,409	2,330	1,981	2,851	2,851	3,021	3,196	3,381
General vehicles		202		223						
Specialised vehicles	10	288	668	227	938	938	938	1,250	1,250	1,250
Plant & equipment		1,096	228	114	321	1,002	1,002	806	925	1,051
Computers - hardware/equipment		571	513	559	722	911	911	965	1,021	1,080
Furniture and other office equipment		528		384						
Abattoirs										
Markets										
Civic Land and Buildings		1,227								
Other Buildings				779						
Other Land										
Surplus Assets - (Investment or Inventory)										
Other				44						
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										

Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		589	–	597	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*		589		597						
Total Depreciation	1	5,161	4,831	3,283	6,800	3,801	3,801	4,086	4,323	4,574

Specialised vehicles		288	668	227	938	938	938	1,250	1,250	1,250
Refuse										
Fire		288	668	227	938	938	938	1,250	1,250	1,250
Conservancy										
Ambulances										

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	Check	–	–	2	–	1	1	(1)	(1)	(1)

DC4 Eden - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
Capital expenditure	1							
Vote 1 - Executive and Council		1,690	421	6	–	–	–	–
Vote 2 - Budget and Treasury Office		–	–	–	–	–	–	–
Vote 3 - Corporate Services		405	350	350	35	35	35	35
Vote 4 - Planning and Development		–	–	–	–	–	–	–
Vote 5 - Public Safety		970	975	435	25	25	25	25
Vote 6 - Health		–	–	–	–	–	–	–
Vote 7 - Community and Social Services		–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		1,870	1,500	–	–	–	–	–
Vote 9 - Waste Management		–	–	–	–	–	–	–
Vote 10 - Roads Transport		–	–	–	–	–	–	–
Vote 11 - Waste Water Management		–	–	–	–	–	–	–
Vote 12 - Water		–	–	–	–	–	–	–
Vote 13 - Environment Protection		480	109	–	–	–	–	–
Vote 14 - Roads Agency Function		–	–	–	–	–	–	–
Vote 15 - Electricity		–	–	–	–	–	–	–
List entity summary if applicable					–	–	–	–
Total Capital Expenditure		5,415	3,354	791	60	60	60	60
Future operational costs by vote	2							
Vote 1 - Executive and Council		46,026	43,126	46,000	48,714	51,588	54,631	43,088
Vote 2 - Budget and Treasury Office		22,123	23,547	24,032	25,450	26,951	28,541	22,275
Vote 3 - Corporate Services		33,465	35,850	39,940	42,296	44,791	47,434	30,542
Vote 4 - Planning and Development		11,527	11,377	12,234	12,956	13,720	14,530	11,259
Vote 5 - Public Safety		25,461	27,391	29,494	31,235	33,078	35,029	45,890
Vote 6 - Health		27,712	28,445	30,727	32,540	34,459	36,493	30,304
Vote 7 - Community and Social Services		–	–	–	–	–	–	–
Vote 8 - Sport and Recreation		13,031	12,510	13,443	14,236	15,076	15,965	10,616
Vote 9 - Waste Management		41,388	84,180	89,198	94,461	100,034	105,936	3,206
Vote 10 - Roads Transport		2,364	3,382	3,523	3,731	3,951	4,184	4,083
Vote 11 - Waste Water Management		–	–	–	–	–	–	–
Vote 12 - Water		37,092	59,278	59,353	62,855	66,563	70,491	20,812
Vote 13 - Environment Protection		1,856	2,001	2,157	2,284	2,419	2,562	2,798
Vote 14 - Roads Agency Function		132,000	139,000	145,000	153,555	162,615	172,209	143,180
Vote 15 - Electricity		–	–	–				–
List entity summary if applicable								
Total future operational costs		394,045	470,087	495,101	524,313	555,245	588,005	368,053
Future revenue by source	3							
Property rates		–	–	–	–	–	–	–
Property rates - penalties & collection charges		–						
Service charges - electricity revenue		–	–					
Service charges - water revenue		–						
Service charges - sanitation revenue		–						
Service charges - refuse revenue		–						
Service charges - other		–						
Rental of facilities and equipment		1,424	1,507	1,594	1,688	1,788	1,894	1,345
Interest Earned - External Investments		7,018	7,425	7,856	8,319	8,810	9,330	6,621
Interest Earned - Oustanding Debtors		799	846	895	948	1,004	1,063	754
Dividends Received		–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–
Licences and permits		155	164	500	530	561	594	255
Agency Services		14,500	15,300	16,000	16,944	17,944	19,002	15,692
Transfer Recognised - Operational		183,070	209,273	214,117	226,750	240,128	254,296	186,469
Other Revenue		193,012	242,274	257,413	272,600	288,683	305,716	164,536
Gains on disposal of PPE		–	–	–	–	–	–	–
Total future revenue		399,978	476,789	498,375	527,779	558,918	591,895	375,672
Net Financial Implications		(518)	(3,348)	(2,484)	(3,406)	(3,613)	(3,830)	(7,559)

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

check – – –

DC4 Eden - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework			Project information	
R thousand	4			2	6	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Corporate Services		IT Equipment	N/A	SG2	Yes	*Other Assets*	*Computers - hardware/equipment*	*New*	250	–	293	250	250	250	Head Office	Renewal
Sport and Recreation		Swartvlei Sewerage Project	N/A	SG2	Yes	*Community*	*Recreational facilities*	*New*	120	–	197	120	250		Swartvlei Resort	New
Public Safety		Fire Fighting - Various Equipment	N/A	SG3	Yes	*Community*	*Fire, safety & emergency*	*New*	200	–	297	200	650	100	Fire Station	Renewal
Corporate Services		Finger Scanner and System	N/A	SG2	Yes	*Other Assets*	*Furniture and other office equipment*	*New*	50	–	350	50	–	–	Head Office	Renewal
Corporate Services		Steel Cabinet	N/A	SG2	Yes	*Other Assets*	*Furniture and other office equipment*	*New*	25	–	48	25	–	–	Head Office	New
Corporate Services		Smoke Detector	N/A	SG2	Yes	*Other Assets*	*Buildings*	*New*	40	–	–	40	50	50	Head Office	New
Corporate Services		Steel Shelves	N/A	SG2	Yes	*Other Assets*	*Furniture and other office equipment*	*New*	40	–	17	40	50	50	Head Office	New
Public Safety		Pool Vehicle	N/A	SG1	Yes	*Other Assets*	*General vehicles*	*New*	155	–	132	155	165	175	Head Office	Renewal
Public Safety		Radio Transmitter	N/A	SG1	Yes	*Community*	*Fire, safety & emergency*	*New*	400	–	400	400	–	–	Fire Station	New
Public Safety		MIA (Major Incident Alert) SMS Systems	N/A	SG1	Yes	*Community*	*Fire, safety & emergency*	*New*	215	–	–	215	160	160	Fire Station	New
Environmental Protection/ Air Qulity		Aeroquile Mobile Analyzer	N/A	SG1	Yes	*Community*	*Plant & equipment*	*New*	430	–	–	430	50	–	Mossel Bay Offices	New
Environmental Protection/ Air Qulity		Weather Station	N/A	SG1	Yes	*Community*	*Plant & equipment*	*New*	50	–	–	50	59	–	Mossel Bay Offices	New
Executive and Council		Council Chambers	N/A	SG1	Yes	*Other*	*Other*	*New*	750	8,851	30	700	300	–	Head Office	Renewal
Sport and Recreation		Upgrading of Buildings / Resorts	N/A	SG1	Yes	*Community*	*Recreational facilities*	*New*	2,000	–	–	1,750	1,250	–	Spa / De Hoek	Renewal
Corporate Services		Upgrading of Security Systems (HO)	N/A	SG2	Yes	*Other*	*Other*	*New*	180	–	–	180	–	–	Head Office	Renewal
Corporate Services		Office Equipment Various	N/A	SG2	Yes	*Other*	*Other*	*New*	792	–	27	810	121	6	Head Office	Renewal
Parent Capital expenditure	1											5,415	3,354	791		
Entities:																
List all capital projects grouped by Entity																
Entity A																
N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Entity B																
N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										8,851	1,791	5,415	3,354	791		

References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

5. Correct to seconds. Provide a logical starting point on networked infrastructure.

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Check –

DC4 Eden - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2015/16 Original Budget	Current Year 2015/16 Full Year Forecast	2016/17 Medium Term Revenue & Expenditure Framework Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A					
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
N/A	N/A	N/A	N/A	N/A	N/A	N/A						

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

2. Refer MFMA s30

3. As per Table SA34

4. Correct to seconds. Provide a logical starting point on networked infrastructure.

ANNEXURE B

TARIFFS

AIR QUALITY

OFFENSES AND PENALTIES (PG 7043 dated 12 October 2012)

Section Contravened	Description of Offense	Proposes Fine (1)	Approved Fine (2)
	DUTY OF CARE		
8(1) r.w.23	Every person who is wholly or partially responsible for causing air pollution or creation a risk of air pollution occuring.	R2000	R2000
8(2) r.w.23	Failing to take measures to prevent and/or mitigate air pollution and/or failing to comply with a directive	R2000	R2000
8(4).r.w.23	Failing to pay recovery of cost by the municipality	R2000	R2000
8(5)(a) r.w.23	Unlawfully and intentionally or negligently commit any act or omission which causes or is likely to cause air pollution	R2000	R2000
8(5)(b), r.w. 23	Refuse to comply with a directive.	R2000	R2000
	LOCAL EMISSIONS STANDARDS, NORMS AND STANDARDS		
11(3) r.w.23	Any person who is emitting sunstances or mixtures of substances exceeding the emission standards published in terms of this By - law	R2500	R2500
	CONTROLLED EMITTERS		
14(1) r.w.23	The installation, altering, extension or replacement of any fuel - burning equipment of a Controlled Emitter without the prior written authorization of Council	R2500	Sect14 not in operation A.G not determined
14(6) r.w.15(3) r.w.23	Failing to remove fuel - burning equipment from the premises at the expense of the owner and operator and within the period stated in a notice	R2500	Sect14 not in operation A.G not determined
15(1) r.w.14 r.w.23	The use or operation of any fuel - burning equipment of Controlled Emitters on any premises contrary to the authorisation	R2500	Sect14 not in operation A.G not determined
	MONITORING AND SAMPLING		
16(1) r.w.23	Refusal or failing to install emission measuring equipment and or to do emissions monitoring if and when required by an authorized person	R2500	R2500
16(1)(a) r.w.23	Failing to record all monitoring and sampling results and maintain a copy of this record for at least four years after obtaining results	R500	R500
16(1)(b) r.w.23	Failing to produce the record of the monitoring and sampling results for inspection	R500	R500
16(1)© r.w.23	Failing to provide a written report, in a form and by a date specified by the authorised person, of part or all of the information in the record of the monitoring and sampling results	R500	R500
	DUST EMISSIONS		

17(1) r.w. 23	Any person conducting listed activities or controlled emitters that refuse to take control measures to prevent or minimize dust emissions into the atmosphere	R2500	R2500
17(2)(i-vii) r.w.23	Refusing or failing to implement the control measures to minimize or control dust emissions from Controlled Emitters and Listed Activities	R2500	R2500
	OFFENSIVE ODOURS		
18(1)r.w.23	Conducting a listed activity and or Controlled Emitter or part of Listed Activity and Controlled Emitter which cause an offensive odour	R2500	R2500
18(2) r.w.2	Refusing or failing to implement control measures to minimize or control offensive odours from Controlled Emitters and Listed Activities or part of Listed Activities and Controlled Emitters	R2500	R2500
18(3) r.w.23	Failing to implement necessary mechanisms such as monitoring or any other activity determined by the authorized person to identify the substance(s) causing the offensive odour	R2500	R2500
18(4) r.w.23	Failing or refusing to implement necessary offensive odour control measures and any alternative control measure approved by the air quality officer or his or her delegated representative	R2500	R2500
	ABATEMENT NOTICE		
19(1) r.w.23	Failing to adhere to the conditions set in the abatement notice	R2500	R2500
19(1)(a) r.w.23	Failing to abate the offensive odour within the required time frame	R2500	R2500
19(1)(b) r.w.23	Failing to take all necessary steps to prevent a recurrence of the offensive odour	R2500	R2500
19(1)© r.w.23	Failing to comply with any other conditions contained in the notice	R2500	R2500
	LICENSING OF LISTED ACTIVITIES		
21(1), r.w.(4), r.w.23	Undertaking a Listed Activity, as published in terms of section 21 of the Air Quality Act, without being in possession of an Atmospheric Emission License	R2500	R2500

I hereby certify that the admission of guilt fines list in the above table as submitted by the Eden District Municipality have been approved by me in terms of Section 57(5)(a) and 341(5) of the Criminal Procedure Act, 51 of 1977, for the Magistrial Districts of George, Oudtshoorn, Mossel Bay, Riversdal, Knysna, Heidelberg,
Calitzdorp, Ladismith, Plettenberg Bay.
The determination replaces any previous determination for the said Magistrial District.

INCOME		2015/2016	2016/2017	2017/2018	2018/2019
Smoke test of vehicles		**2,000**	**2,000**	**2100**	**2205**
AEL processing fee		**60,000**	**60,000**	**63000**	**66150**
Review of Atmospheric emission licenses		**25,000**	**25,000**	**26250**	**27562.5**
SLA: Hessequa Municipality		**60,000**	**60,000**	**63000**	**66150**
TARRIF LIST/ STRUCTURE					
Licensing of Listed Activities: Processing fees will be charged based on a calculation method contained in legislation.					
Until final publication of legislation the calculation method contained in the "Draft Regulations Prescribing The Atmospheric Emission					
Licence Processing Fee Calculator" published in Government Gazette No.36207 of 08 March 2013 as amended will be applicable.					
Registration of Controlled Emitters: Registration fees will be charged in line with National and / or Local legislation.					
			5000	*5250*	*R 5,513*
REVIEW OF ATMOSPHERIC EMISSION LICENCE: included in above Processing fee calculator					
SPOT FINES IN TERMS OF EDEN AIR QUALITY BY-LAW- see attached					
SMOKE CHECK OF VEHICLES					
R350 per test (excl. VAT)		350	400	420	441
IN STACK EMISSION MONITORING (TESTO 350)					
Combustion Efficiency		350	400	R 420	R 441
CO		400	450	R 473	R 496
CO2		400	450	R 473	R 496
NOX		400	450	R 473	R 496
SO2		400	450	R	R 496

				473	
H2S		400	450	R 473	R 496
Flow rate		350	400	R 420	R 441
CO2		400	450	R 473	R 496
NOX		400	450	R 473	R 496
SO2		400	450	R 473	R 496
H2S		400	450	R 473	R 496
Flow rate		350	400	R 420	R 441

FIRE SERVICES

EDEN DISTRICT MUNICIPALITY FIRE SAFETY BY-LAW OFFENCES AND FINES

Section Contravened	Description of Offense	Proposes Fine (1)	Approved Fine (2)
	DUTY OF CARE		
6(1)	Failure to report a fire hazard	R 500.00	R 500.00
10(3)(a) - (b)	Failing to comply with an instruction given by a member of the force	R 1,000.00	R 1,000.00
11(1)	Pretend to be a member	R 1,000.00	R 1,000.00
11(2)	Unauthorised wearing of a uniform	R 1,000.00	R 1,000.00
14(1)	Driving a service vehicle without license	R 500.00	R 500.00
14(2)	Driving a service vehicle in disregard of the National Road Traffic Act.	R500.00	R500.00
16(2)	Failing to comply with a notice of compliance	No fine	No fine
17(1)	Interference with or obstruction of the chief fire officer in execution of duties	No fine	No fine
18(1)	Furnishing of false information	No fine	No fine
33(2)	Obstruction or impeding access to fire-fighting equipment and installations	R1 500.00	R1 500.00
34(1)(a)	Failing to remove combustible material from a vacant building	R 1,500.00	R 1,500.00
34(1)(b)	Failing to barricade vacant building	R 1,500.00	R 1,500.00
35(1)(a)	Failing to ensure readiness for use of fire-fighting equipment	R 1,000.00	R 1,000.00
35(1)(b)	Failing to service and maintain fire-extinguishers in accordance with SANS 0105 and 1475	R1 000.00	R1 000.00
35(1)('c)(i) - (iii)	Failing to keep fire-figting equipment in working condition and inspected	R1 000.00	R1 000.00
35(2)(a)(i) - (ii)	Failing to certify functionality of equipment and furnishing of certificate	R500.00	R500.00
35(4)	Damaging or altering fire-fighting equipment or installations	R 1,500.00	R 1,500.00
36(4)	Removing, defacing or damaging a fire alarm	R 1,000.00	R 1,000.00
36(5)	Tampering or interfering with a fire hydrant	R 1,000.00	R 1,000.00
38(1)(a)	Failing to prepare emergency evacuation plan	R 1,000.00	R 1,000.00
38(1)(b)	Failing to display emergency evacuation plan	R 500.00	R 500.00
39(1)	Holding a public gathering without certificate of fitness	R 1,500.00	R 1,500.00
43(1)(a)	Failing to comply with conditions of certificate of fitness	R 1,500.00	R 1,500.00
43(1)(b)(i) - (ii)	Failing to display certificate and to keep in legible condition	R 500.00	R 500.00
49(1)	Obtaining a water connection without approved fire protection plans	No fine	No fine
50(1)	Making a fire that may endanger another person	R 1,500.00	R 1,500.00
50(2)(a)	Burning combustible material without permission	R 500.00	R 500.00
50(3)	Failing to take reasonable steps to ensure safety of people or animals	R1 000.00	R1 000.00

51(1)	Storage of combustible material in a manner to cause fire hazzard	R 1,000.00	R 1,000.00
51(2)	Allowing accumulation of dust in quantities likely to caused fire hazzard	R1 000.00	R1 000.00
51(3)	Allowing sawdust to soak up flammable liquid	R 1,000.00	R 1,000.00
51(4)	Accumulation of soot in a chimney	R 1,000.00	R 1,000.00
51(5)	Overgrown premises	R 1,000.00	R 1,000.00
52(1)(a) - (b)	Overloading electrical equipment or using in a manner likely to cause fire hazzard	R1 000.00	R1 000.00
53	Using flame-emitting device in a manner likely to cause fire hazzard	R 1,000.00	R 1,000.00
54(1)	Discarding flammable substance into sewer or drain	R 1,000.00	R 1,000.00
54(2)	Failing to report discarding of flammable substance into drain or sewer	R500.00	R500.00
55(1)	Unauthorised filling of a balloon of device with flammable liquid	R 500.00	R 500.00
56(1)	Failing to display "No smoking" signs	R 500.00	R 500.00
56(2)	Removing a sign	R 500.00	R 500.00
56(3)	Lighting or smoking a cigarette where prohibited	R 500.00	R 500.00
56(4)	Allowing smoking where prohibited	R 500.00	R 500.00
56(5)	Failing to provide for safe disposal of smoking materials	R 500.00	R 500.00
56(6)	Discarding a burning cigarette or material in a road of public place	R 1,000.00	R 1,000.00
57(3)	Clearing a fire-break without permission of chief fire officer	R 1,000.00	R 1,000.00
59(4)	Failing to comply with condition for discharge of fireworks	R 1,000.00	R 1,000.00
60(1)	Discharging fireworks outside designated area	R 1,000.00	R 1,000.00
61(1)-(b)	Dealing in fireworks without license or permission of chief fire officer	R1 500.00	R1 500.00
63(1)	Storage or handling flammable substances without certificate or registration	R1 500.00	R1 500.00
73(1)(a)	Handling flammable substances in a manner that may cause a fire or explosion	R1 500.00	R1 500.00
73(1)(b)	Obstructing an escape route during emergency	R 1,000.00	R 1,000.00
73(2)(a)	Dumbing or spilling flammable substances in a borehole, drain or sewer	R1 000.00	R1 000.00
73(2)(b)	Discarding flammable substances from premises other than by a competent person	R1 000.00	R1 000.00
73(2)©	Bringing a fire or open flame within 5 metres of storage place	R 1,000.00	R 1,000.00
73(2)(d)	Using a device in connection with flammable substance in basement level of a building while not for maintenance of the building	R1 000.00	R1 000.00
73(2)(e)(i)	Filling a bus with passengers inside	R 1,000.00	R 1,000.00
73(2)(e)(ii)	Transporting flammable substances on a bus	R 1,000.00	R 1,000.00
74(1)	Handling or storing a liquefied petroleum gas in quantities in excess of Schedule 2	No fine	No fine
74(4)	Handling or storing a liquid petroleum gas cylinder at a public exhibition without permission	R1 500.00	R1 500.00
74(7)	Failing to comply with conditions imposed	R 1,500.00	R 1,500.00
75(1)(a)-©	Failing to display symbolic or warning signs	R 500.00	R 500.00
75(2)	Disregarding prohibitions on symbolic signs	R 500.00	R 500.00
76	Failing to report fires or accidents	R 500.00	R 500.00

79(1)(a)-(b)	Storage of flammable substances in a storeroom without certificate of registration or storeroom not compliant with by-law	R1 500.00	R1 500.00
81(1)	Failing to display safety signs	R 500.00	R 500.00
82(1)(a)- c	Erecting a flammable storeroom in disregard of specifications	No fine	No fine
83(1)-(3)	Installing fire doors in disregard of specifications	R 500.00	R 500.00
84(1)-(3)	Installing storeroom windows in disregard of specifications	R 500.00	R 500.00
85(1)-(2)	Installing storeroom catch pits in disregard of specifications	R 500.00	R 500.00
86(1)-(3)	Failing to comply with specifications for ventilation of storeroom	R 500.00	R 500.00
87(1)-(3)	Installing electrical equipment in a store room in disregard of specifications	R500.00	R500.00
88(1)(a)-(b)	Installing foam inlets in disregard of specifications	R 500.00	R 500.00
89(1)	Failing to install non-combustible shelving in a store room	R 500.00	R 500.00
90(1)(a)	Unauthorized entry of flammable storeroom	R 500.00	R 500.00
90(1)(b)	Using storeroom for purposes other than storage of flammable substances	R500.00	R500.00
90(1) c	Allowing person to work in storeroom while doors are not open	R 500.00	R 500.00
90(1)(d)	Obstructing or hindering access to storeroom	R 500.00	R 500.00
91(1)	Failing to ensure compliance with mixing requirements	R 500.00	R 500.00
92(1)	Storage of flammable substance without certificate of registration	R 1,500.00	R 500.00
92(3)(a)-(e)	Failing to ensure compliance with conditions	R 1,000.00	R 1,000.00
93(1)	Failing to ensure safety of tools in a storeroom	R 500.00	R 500.00
94(1)-(2)	Failing to ensure installation of above ground storage tank in accordance with SANS requirements	R1 500.00	R1 500.00
95(1)	Failing to ensure underground storage tank installation in acordance with SANS requirements	R1 500.00	R1 500.00
96(1)	Failing to notify chief fire officer of installation or demolishing of facilities	R500.00	R500.00
97(1)(a)-(b)	Entering or allowing someone to enter storage tank in disregard of safety requirements	R500.00	R500.00
98(1)(a)-(d)	Failing to comply with conditions applicable to termination of use of storage tanks	R1 000.00	R1 000.00
99(1)-(4) & (6)	Handling or storing a flammable substance container in disregard of specifications	R1 000.00	R1 000.00
100(1)(a)-(b)	Transporting dangerous goods without permit or keeping permit available	R1 500.00	R1 500.00
105(1)(a)-(b)	Designing or constructing road tankers in disregard of SANS specifications	No fine	No fine
106(1)(a)-(b)	Designing or constructing other transport vehicles in disregard of specifications	No fine	No fine
107(1)(a)	Transporting dangerous goods with unroadworthy vehicle	No fine	No fine
107(1)(b)(i)-(ii)	Transporting dangerous goods without prescribed fire extinguishers	R 1,500.00	R 1,500.00
107(3)	Transporting dangerous goods to travel or overnight in any area specifically prohibited	R1 500.00	R1 500.00
108(1)	Supplying or delivering dangerous goods in quantities in excess of Schedule 2	R1 500.00	R1 500.00
108(2)	Supplying or delivering dangerous goods in contravention of certificate of registration	R1 500.00	R1 500.00
108(3)	Handling container in a manner that could damage such container	R 1,000.00	R 1,000.00

108(4)(a)-(f)	Delivering dangerous conditions in disregard of safety conditions	R 1,000.00	R 1,000.00
111(1)(a)-(b)	Spraying without spraying permit or in a spraying room	R 1,000.00	R 1,000.00

In addition to the fines above, the following admission of guilt fines relate to contraventins of the National Building Regulations (Regulation T1(2)(b) and the SANS Code Of Practice(0400) relating to Fire Safety.

TT2 & TT12	**Safety Distance** Erecting a building in disregard of safety distances	R1 500.00	R1 500.00
TT3, TT5 & TT6	**Different occupancies** Owner or tenant allowing division of building without approval	R1 500.00	R1 500.00
TT4	**Maximum division area** Owner exceeding maximum division area	R1 500.00	R1 500.00
TT9 & TT10	**Partitions and protection of openings** Inadequate fire resistance and failure to protect openings	R1 500.00	R1 500.00
TT12	**Roof Assemblies and Coverings** Allowing combustible material to be used on a roof structure without approval	R1 500.00	R1 500.00
TT16 to TT29	**Escape Routes and Exits** Allowing an escape route to be made less efficient	R1 500.00	R1 500.00
TT23,TT24& TT25	**Stairways** Installing a stairway that does not comply with part M of the rules	R1 500.00	R1 500.00
TT29	**Markings and Sign Posting** Failing to indicate the location of fire equipment or emergency exits with symbolic signs	R1 500.00	R1 500.00
TT30	**Lighting of Emergency Routes** Failing to light emergency route	R1 500.00	R1 500.00
TT31	**Fire Detection and Alarm System** Failing to install fire detection and alarm systems in compliance with SANS 0139	R1 500.00	R1 500.00
TT33 & WW5	**Water Reticulation System** Failing to install an approved water reticulation system for fire fighting	R1 500.00	R1 500.00
TT34	**House Reels** Failing to supply house reels	R1 500.00	R1 500.00
TT35	**Hydrants** Failing to supply fire hydrants	R1 500.00	R1 500.00

TT36	**Sprinkler System** Failing to supply sprinkler system where required	R1 500.00	R1 500.00
TT42	**Smoke Control** Failing to provide mechanical smoke ventilation or roof ventilators and windows	R1 500.00	R1 500.00
TT52	**Operating Theatres and Intensive Care Units** Failing to comply with the fire safety requirements of the rule	No fine	No fine
TT53	**Liquid Fuel Tanks** Installation of fuel dispensing pumps and tanks in disregard of prescribed measurements and distances	No fine	No fine
TT54	**Gas Installations** Installation of gas storage facilities not complying with SANS Code 087	No fine	No fine

I hereby certify that the admission of guilt fines listed in Column 2 above as submitted by the Eden District Municipality have been approved by me in terms of Section 57(5)(a) and 341(5) of the Criminal Procedure Act, 54 of 1977, for the Magistrial District of Eden. This determination replaces any previous determinatin in respect of a by-law realting to fire safety for the said Magistrial District.

EDEN DISTRICT MUNICIPALITY

FIRE SERVICES CHARGES

TARIFFS, CHARGES AND FEES

2016/2017

1.	**SPECIALIZED FIRE FIGHTING SERVICES:**		
			Tariff
	1.1	This will include all fire vehicles, all manpower,	
		water supplies and pump attendance during	**3,296.0**
		actual rendering of a specialized fire fighting	
		services,exceeding 1 hour working time	
		(excluding travelling time)	
		(Per hour or part thereof after first hour)	
		Less than 1 hour	-------- **Free** --------
		Humanitarian assistance- only if requested via disaster coordination JOC	-------- **Free** --------
		Allow 50% reduction in price for paid up FPA members	
		Allow 50% reduction in price for controlled block burns or fire breaks	
	1.2.	***Contracted services***	***3rd party invoice amount plus 10% handling fee***
	1.3	Additional Consumables:	**Purchase Price plus 10% handling fee**
	1.4	Standby:	***(Per hour or part thereof)***
			(excluding travelling time) **1,057.5**
	1.5	Air Support Services:	Purchase Price plus 5% handling fee for non FPA members
	1.6	Assistance requested outside EDEN DM boundary:	
		(Per hour or part thereof)	3,877.6

	1.7.	Fire safety/ fire prevention inspection	per kilometer tarrif	
			LDV :	R4,00/km
			Sedan type:	R3,50/km
			per inspection (all inclusive tarrif)	R500,00
	1.8.	Fire permit	per kilometer tarrif	
			LDV :	R4,00/km
			Sedan type:	R3,50/km
			per permit (all inclusive tarrif)	R500,00
	1.9	Certified copy of incident report	Per copy	R 80,00
		Public education		-------- **Free** --------
		V.A.T., AS INDICATED, IS APPLICABLE TO THE ABOVE TARIFFS.		
		(When an account rendered - V.A.T. is to be calculated seperately)		
EDEN DISTRICT MUNICIPALITY				
		RENT INCOME OF TENTS		
	1.	5X 5 M Army tent	**R400 per day**	
	2.	10x 20 M Marque tent	**R7,500 per day**	
		RENT INCOME OF GENERATORS		
	1.	70KVA	**R635.00 per day**	

	2.	40KVA			**R620 per day**	
	3.	6 KVA			**R200 per day**	
		SPECIAL SERVICES				
	1	**Assistance at events first aid or fire safety**			R 500 per event per official.	
	2	**Travelling or equipment use**				
		10 seater or minibus			**R 6,00**	
		Sedan type vehicle			**R 3,50**	
		Light delivery vehicle			**R 4,00**	
		Medium tanker			**R 8,00**	
		Major pumper			**R 11,00**	
		Consumables			**Purchase Price plus 10% handling fee**	
	2	**Water delivery**			**R 11,00**	
		Price of water as per supplier invoice plus 10% handling fee				

COMMUNICATION

	GRAPHIC / WEBSITE DESIGN SERVICES 2016/2017	
Graphic Design & Layout (Printing not included)	**Private Sector Rate (not including printing)**	**Proposed Public Sector Rate (Eden District Rate)**
Business Cards	**R 350.00** Once off template design	**R 150.00**
Letterheads	**R 350.00** Once off template design	**R 150.00**
Banner designs / Pull-Ups / X-frames	**R 350.00** per hour	**R 150.00** per hour
Car Signage	**R 500.00**	**R 200.00** Once of design depending on the diversity of the type of vehicle
IDP Report	**R 300.00** per hour	**R 200.00** per hour
Posters (1-2 hours)	**R 350.00** per hour	**R 150.00** per hour
Newspaper / magazine / electronic advertisements	**R 300.00**	**R 200.00**
Logo Design	**R 500.00** once off	**R 300.00** once off
Newsletter design (Print not included)	**R 400.00** per hour	**R 200.00** per hour
Website Review & Design	**Private Sector Rate**	**Proposed Public Sector Rate (Eden District Rate)**
Website design/ Branding / update	**R 400.00** per hour	**R 200.00** per hour
Email stationery / signature	**R 150.00** per person	**R 50.00** per person
Photographic Services	**Private Sector Rate**	**Proposed Public Sector Rate (Eden District Rate)**
General photos of Municipality	**R 300.00** per hour	**R 150.00** per hour excl. transport costs
Photographs of Councils & Managers	**R 300.00** 5 photos	**R 120.00** 5 photos per person - excl transport costs

HEALTH SERVICES

EDEN DISTRICT MUNICIPALITY HEALTH BY- LAW
OFFENSES AND FINES

Section Contravened	**Description of Offense**	**Approved Fine**
	HEALTH NUISANCES	
4(1)(a)	Creating a health nuisance	R300
4(1)(b)	Performing any act which might cause a health nuisance	R300
4(1)(c.)	Organising or permitting an activity, event or function creating a health nuisance	R 300
4(1)(d)(i)	Permitting unauthorised handling or use of any material in a public place, which might cause a health nuisance	R 300
4(1)(d)(ii)	Introducing or handling any liquid or solid substance in a public place, which might cause a health nuisance	R300
4(1)(e)	Carrying, conveying or causing or permitting to be carried or conveyed any objectionable material, liquid or solids that are not covered witha suitable material to prevent the creation of a health nuisance	R 300
4(1)(f)	Directly, indirectly or negligently allowing a health nuisance to be created or continued	R 300
5(1)(a)	Failure by an owner, occupier or user of land to: (i) ensure that a municipal health nuisance does not exist or occur on his/her land (ii)eliminate the health nuisance within 24 hours of becoming aware of the existence or if he or she is unable to eliminate the nuisance, failure to: (aa)take steps to reduce the risk to municipal health (bb)report the existence of health nuisance to the municipality	R 300

5(1)(b)	Failure by an owner, occupier or user of land to, for the purposes of eliminating or reducing the quantity of: (i) flies, use fly-traps or any other approved method to ensure optimum performance (ii) mosquitoes - (aa) drain accumulated water at least once every 7 days (bb) cover accumulated water with oil (cc) provide a mosquito-proof cover and pump for a well (dd) fit tanks, barrels and similar containers with mosquito-proof covers or mosquito wire gauze (ee)regularly clean blocked or sagging gutters and downpipes (iii) vermin, use mouse traps or vermin poison	R 300
5(2)	Failing to ensure that every well, hole, etc. is not filled in a way that may cause other sources to be polluted or contaminated to create a health nuisance	R 300
5(3)	Failing to place all waste in refuse receptacles and to be disposed of in a manner contemplated in section 23	R 500
	KEEPING OF ANIMALS	
7(1)	Keeping of animals, birds, etc. on any premises in a manner that constitutes a health nuisance	R 300
8(1)	Failure by an owner, user or occupier of land to dispose of the carcass of an animal, bird, etc. which died on such land with 24 hors of its death	R 500
8(2)	Failure of an owner, user or occupier of land to dispose of the carcass of marine fauna that washed up on land within 24 hours of the discovery thereof	R 500
8(4)(a)	Failing to dispose of a carcass by: (a) having it removed by a registered animal organization or person authorised to do so; (b) burying it at a facility approved by the Municipality © having the carcass of an animal that did of a disease, removed by a registered animal organization	R 500
8 (5)	Conveying the carcass of an animal , bird, etc,… through a street or in a manner that creates a municipal health nuisance	R 500
9	Keeping animals, birds, etc. in close proximity to any building or facility in a condition that may be injurious or dangerous to the health of the occupants of neighbouring buildings or facilities	R 500
	ANIMAL ESTABLISHMENTS	

10(1)	Failure by an owner or operator of a dog kennel or cattery to: (a) discharge waste and storm water into a sewerage or other approved system (b) store food in a rodent free receptacle with close fitting lids '(c) provide isolation facilities, made of durable material, for sick dogs and cats (d)store animal waste in solid containers with tight fitting lids and failing to remove and dispose it on a daily basis (e) clean enclosures on a daily basis and keep it in a hygienic condition	R 500
10(2)	Operating a dog kennel or cattery in any building, structure or enclosure which has direct access to, or has a door, window or other opening to any existing habitable room or any existing room where food is stored, processed or sold	R 500
11(1)(a)(I)	Failure to use cages made of non corrosive material fitted with duplicate impervious movable trays tubular fittings that are closed at the end	R 500
11(1)(a)(ii)	Using cages where the bottoms thereof are less than 450mm above the floor or yard level	R 500
11(1)(b)	Failing to store animal bedding in a space which is not rodent-proof	R 500
11(1)(c.)	Failing to store perishable food for animal in a refrigerator which can maintain a temperature not exceeding 7"C	R 500
11(1)(d)	Failing to provide toilet facilities and a wash basin with running water for employees	R 500
11(1)(e)	Covering more than 70% of the floor area with cages or goods incidental to the business	R 500
11(1)(f)	Failing to store animal and bird waste in solid containers with tight fitting lids and failing to remove and dispose it on a daily basis	R 500
11(1)(g)	Failing to clean cages and enclosures on a daily basis and keep it in a hygienic condition	R 500
11(2)	Operating a pet shop or pet parlour in any building, structure or enclosure which has diresct access to, or has a door, window or other opening within 4 ,etres of any door, window or other opening to any existing habitable room or any existing room where food is stored, processed or sold	R 500
	ACCOMODATION ESTABLISHMENTS	
14	Failing to ensure that premises, household facilities, eating utensils, linen and bedding is kept in a clean and hygienic condition	R 500
	SWIMMING POOLS AND WATER RELATED RECREATIONAL FACILITIES	
17(1)(a)	Failing to keep premises in a safe and clean condition	R 500
17(1)(b)	Failing to ensure that water is at all times purifies, treated and maintained to set standards	R 500

18(1)	Failing to use water from an approved source to fill, clean or maintain the water level of a swimming pool	R 500
19(1)(a)	Failing to keep water free from flowing, suspended or settled debris. Etc.	R 500
19(1)(b)	Failing to keep walls, floors, access ladders, steps, etc. free from slime or algae	R 500
19(1)(c')	Allowing Total Plate Count bacteria to exceed 100 organisms per ml of water	R 500
19(1)(d)	Allowing faecel coliform bacteria to be present in any test of 100 ml of water	R500
19(1)(e)	Allowing free chlorine residual to be less than 1mg/liter	R500
	BARBERS, HAIRDRESSERS, BEAUTICIANS, BODY PEIRCERS AND TATTOOISTS	
21(1)	Using the premises of a salon for a purpose other than for the carrying on of the business of barber, hairdresser, etc.	R 500
21(2)(a)	Failing to keep a first aid kit on the premises	R 300
21(2)(b)	Failing to have an aplliance to sterilize or disinfect an instrument that have come in contact with human skin, hair, blood, etc.	R 500
21(2)(c.)	Failing to use only professional tattoo and body piercing machines designed to prevent contamination of needle sets and failing to store needles in single, service, sealed autoclaved bags which must be opened in the presence of the client	R 500
21(2)(d)	Failing to ensure that all clip cords and spray bottles have triggers and grasp areas, which grasp areas must be protected and disposed after use on each client	R 300
21(2)(e)	Failing to disinfect any blade, razor, etc. by applying a suitable disinfectant after each use	R 300
21(2)(f)	Failing to wear disposable latex or nitrile examination gloves for the duration of the procedure	R 300
21(2)(g)	Failing to disinfect his or her hands before and after rendering any service	R 300
21(2)(h)	Failing to directly after treatment, clean and disinfect a surface that has been contaminated by body fluids	R 300
21(2)(i)	Failing to dispose of any gloves or other disposable materail after each use	R 300
21(2)(j)	Failing to wash, with disinfectantall clothing and surfaces	R 300
21(2)(k)	Not disposing all waste water, sharp instruments, bloodied and or contaminated disposable towels and paper in an approved manner	R 300
21(2)(l)	Failing to store sharp instruments in a separate container	R 300
21(2)(m)	Failing to after each use, wash and clean all plastic and cloth towels	R 300
21(2)(n)	Failing to keep premises, tools, etc.in a hygienic condition at all times	R 300
21(2)(o)	Failing to dispose of waste such as hair, clippings, etc. in accordance with section 27.	R 300
21(2)(p)	Allowing animals, excluding a guide dog accompanying a blind person to enter the premises	R 300
21(2)(q)	Failing to provide employees with protective clothing, not training any workers and not ensuring that employees comply with the provisions of the by-law	R 300

WASTE MANAGEMENT		
23(1)(a)	Storing, recovering and disposing waste in a manner that might endager human health	R 1,000
23(1)(b)	Storing, recovering and disposing waste without using processes or methods which may prevent harm to human health	R 1,000
23(1)(c.)	Storing, recovering and disposing waste in a manner that might create a health nuisance	R 1,000
25(1)(a)	Storing empty containers in which hazardous waste was stored in a manner that might - (i)pollute the environment or cause harm to human health (ii)create a health nuisance	 R 1000 R 1000
25(1)(b)	Failing to mark a container in which hazardous waste was stored with the date on which the container is stored	R 1,000
25(1)(c.)	Failing to mark a container in which hazardous waste was stored, while stored on site, with the words "Hazardous Waste".	R 1,000
25(1)(d)	Failing to fence off a storage area for containers in which hazardous waste was stored to prevent unauthorised access	R 1,000
27(1)	Failing by a generator, transporter or disposer of health care waste to sort, pack contain, handle, store, transport and dispose health care waste in accordance with this part.	R 2,500
27(2)	Allowing the sorting, packing, handling of health care waste to cause a health nuisance or safety hazard to any handler thereof ar any other person or the environment in general	R 2,500
27(4)	Failing to inform the responsible authority by written notice in the prescibed format of the intention to engage in an activity which may cause health care waste to be generated prior to the generation of such health care waste	R 1,500
27(6)	Failing to dispose, store, transport, process or take appropriate measures as required by written notice by the municipality	R 2,000
27(7)	Failing to notify the municipality in writing of any changes occuring in respect of any of the matters stipulated in the notice given to the municipality regarding the intention to generate health care waste as contemplated in section 27(4).	R 2,000
27(8)	Failing to notify the municipality within 6 months of the commencement of this by-law of health care waste that are generated as a result of activities which commenced prior to the commencement of this by-law	R 2,000
27(9)	Failing to provide periodic training on proper health care waste handling to all employees.	R 1,500
28(1)	Failing to keep and store health care waste generated on the premises, until it is collected from the premises.	R 1,500
28(2)(a)	Failing to store perishable health care waste at a temperature not exceeding 4˚C.	R 2,500

28(2)(b)	Failing to keep a health care waste storage area - (i) vermin-proof, insect-proof and rodent-proof (ii) in a manner that it does not have an easily cleanable floor and wall finish (iii) totally enclosed (iv) in a manner that it does not have adequate ventilation and lighting (v) locked	R 2500
28(2)(c.)	Failing to store health care waste in a health care waste storage area until it is loaded or removed for final disposal	R 2,500
28(2)(d)	Failing to clean on - site spills immediately	R 2,500
28(2)(e)	Failing to disinfect and clean interior surfaces of atorage areas on a daily basis	R 1,500
28(3)	Failing to make provision for unrefrigerated health care waste to be removed on weekends and public holidays	R 1,500
28(4)(a)-(d)	Failing to have health care waste sterilized by a service provider prior to final disposal at a municipality disposal facility by autoclave, microwave, chemical treatment or incineration	R 2,500
28(6)(a)	Failing to put health care waste which has not been sterilized and which are rendered non - infectious in a red heavy duty plastic bag at the point of generation ar at disposal site designated for health care waste.	R 2,500
28(6(b)	Failing to put health care waste which has been sterilized by autoclave, microwave, chemical or other non-burning method in a yellow heavy duty plastic bag.	R 1,000
28(6)(c.)	Failing to discard cytotoxic or genotoxic pharmaceutical health care waste and associated contaminated materials in a container which is labeled cytotoxic waste or genotoxic waste.	R 2,500
28(6)(d)	Failing to place sharp objects into a rigid, sealed, plastic container which is labeled cytotoxic sharps and not making provision for the safe discarding of the longest Trocar needle.	R 2,500
28(7)	Failing to adhere to the requirements for colour coded containers when health care waste is moved or transported	R 2,000
29(1)	Transport of health care waste by transporters who are not approved health care waste transporters.	R 2,500
29(2)(a)	Failing to comply with the requirements set for loading compartments of vehicles used for the transport of health care waste.	R 2,500
29(2)(b)	Failing to man a transport vehicle with employees who are adequately trained in the effective use of the Spilikits and clean -up procedure.	R 2,500
29(2)(c.)	Failing to clean every loading compartment on a daily basis with disinfectants and chemicals	R 1,000

29(3)	Failure by a licensee to collect and dispose of health care waste to inform the municipality at those intervals stipulated by the municipality about: (a) the removal of health care waste (b) the date of removal and the quantity c the composition of the health care waste (d) the facility at which the health care waste has been disposed.	R 2 500
30(1)	Disposal of health care waste at a site other than an approved site	R 2,500
	WATER & SANITATION	
32(1)(a)	Failing to keep water passages open and free of obstruction so as to prevent the creation of a health nuisance	R 300
32(1)(b)	Failing to construct a bund wall around a tank that contain a substance that can create a health nuisance, of a size that contains the volume of the largest tank in the event of any unlawful or accidental discharge from the tank or tanks.	R 300
32(1)(c.)	Failing to clean any industrial surface area so as to prevent the pollution of storm water which may result in adverse impacts on the quality of any surface and ground water.	R 500
32(2)(a)	Locating a disposal site within the one hundred year flood line of any water resource	R 500
32(2)(b)	Creating a municipal health nuisance by using coal, coal discard, etc. to construct a slurry, evaporation or catchments dam.	R 500
	DISPOSAL OF CORPSES AND DISTURBANCE OF MORTAL REMAINS	
33(1)(a)	Interring a corpse in such a manner that it constitutes a municipal health nuisance in that the lid of the coffin or the top coffen is less then 1500mm in depth.	R 1,000
34(1)(a)	Disturbing a corpse or mortal remains without an environmental health practitioner being present.	R 1,000
34(1)(b)	Re-open a grave without the Environmental Health Practitioner being present.	R 1,000
34(1)(c.)	Removing a corpse from a grave without an Environmental Health Practitioner present.	R 1,000
34(1)(d)	Exhuming a corpse while cemetry is open for the public	R 1,000
34(2)	Re-opening a grave for the purpose of interring a second corpse without the approval of the municipality	R 1,000
	ENFORCEMENT	
36(3)	Failing to comply with the notice of compliance in terms of section 36(1)	R 300
36(4)(e)	Failing to comply with a notice of compliance in terms of section 36(4)(e)	R 300

FOODSTUFFS, COSMETICS AND DISINFECTANTS ACT, 54 OF 1972 OFFENCES AND FINES		
2(1)	(a) Selling, manufacturing or importing any foodstuff, cosmetics or disinfectant -	R200
	(i) which contains or has been treated with a prohibited substance	R200
	(ii) which contains a particular substance in a greater measure than that permitted by regulation or has been treated with a substance containing a particular substance in a greater measure than that permitted by regulation	
	(iii) which does not comply with any standard of composition, strength, purity or quality prescribed by regulation for or in respect of it or any standard so prescribed for or in respect of any of its attributes	R200
	(iv) the sale of which is prohibited by regulation	
	(b) Selling, manufacturing or importing any foodstuff, cosmetics or disinfectants -	
	(i) which is contaminated, impure or decayed, or is, or is in terms of any regulation deemed to be, harmful or injurious to human health, or	R200
	(ii) which contains or has been treated with a contaminated, impure or decayed substance or a substance which is, or is in terms of any regulation deemed to be harmful or injurious to human health	R200
	(c) Selling, manufacturing or importing any foodstuff, cosmetic or disinfectant -	
	(i) which contains or has been treated with a substance not present in any such foodstuff when it is in a normal, pure and sound condition; or	R200
	(ii) to which any substance has been added so as to increase the mass volume of such foodstuff with the object to deceive;or	
	(iii) from which any substance or ingredient has been abstracted, removed or omitted with the resultthat its nutritive value or other properties, in comparison with those of such a foodstuff in a normal, pure and sound condition, are diminished or otherwise detrimentally affectant;or	R200 R200
	(iv) which has been treated in such manner that its damaged or unsound condition or inferior quality is concealed whether entirely or partly	R200
MICROBIOLOGICAL,STANDARDS FOR FOODSTUFFS AND RELATED MATTERS REGULATIONS (GN R692 IN GG 17993 of 16 May 1997)		

Reg 6(2)	In the case of cooked sea-water and freshwater foods such as prawns, shrimps, crayfish, lobsters, crab meat, oysters, mussels, clums, eels or fish - (a) a histamine content of more than 10 mg per 100 grams of the foodstuff, when tested according to AOAC (Association of Official Analytical Chemists) method 977.13(1990), shall indicate decomposition of the foodstuff, and more than 20 mg per 100 grams shall render the foodstuff unsafe for human consumption; (b) no antibiotics shall be present (c) no organisms of the genera Salmonella and Shigella and no species of Escherichis coll Type 1. Vibrio cholerae and V.parahaemolyticus shall be present in 20 grams; (d) no coagulase - positive Staphylococcus aureus shall be present in 20 grams; (e) the number of coliform organisms other than Esherichia coll Type 1 shall not exceed 1 000 per 100 gram; and (f) the total colony count of organisms shall not exceed 100 000 per gram when such a foodstuff is tested by the pour-plate method on plate-count agar at 30˚C for 72 hours.	R200 R200 R200 R200 R200 R200 R200
Reg 7	No person shall sell cooked poultry - (a) which contains the following: (i) Antibiotics and other antimicrobial sunstances in amounts that exceed the maximum levels determined in the regulations governing maximum limits for veterinary medicine and stock remedy residues that may be present in foodstuff, published by Government Notice R1809 of 3 July 1992; (ii) organisms of the genera Salmonella, Shigelia and Escherichia in 20 grams; (iii) Staphyloccoccus aureus in 20 grams; (iv) Clostridium perfringens in 20 grams; and(b) of which the total colony count of organisms exceeds 10 000 per gram when such foodstuff is tested by the pourplate method on plate-count agar at 30˚C for 72 hours.	R200R200R200R200R200
Reg 2	No person shall sell any foodstuff to which any colourant has been applied or added, except in so far as provided for as follows: (a) Only the colourants listed in Annex 1 may be used as colourants in foodstuff. (b) Colourants may be use only in the foodstuff listed in Annex III, IV, and V and subject to the conditions specified therein. (c) Colourants shall not be used in foodstuff listed in Annex II, except where expressly permitted in Annex III, IV, or V. (d) Colourants permitted for certain uses only are listed in Annex IV. (e) Colourants permitted in general in foodstuffs and their Conditions of use are specific in Annex V. (f) The maximum levels indicated in the Annexes relate to foodstuffs in the ready-to-eat form, unless otherwise stated.	R200 R200 R200 R200 R200 R200

FUNERAL UNDERTAKERS'S PREMISES (GN R237 in GG 9582 of February 1985)		
Reg 2(1)	Preparing a corpse except on funeral undertaker's premises in respect of which a certificate of competence has been issued and is in effect.	R 500
Reg 11(1)	Use of an undertaker's premises where the following is not provided for: (a) A preparation room for the preparation of corpses. (b) Change -rooms, separate for each sex, for the use of the employees employed at such premises. © Refrigeration facilities for the refrigeration of corpses (d) Facilities for the cleansing of vehicles on such premises (e) Facilities for the loading and unloading of corpses	R300 R300 R300 R300 R300
Reg 11(2)	Using a room on funeral undertaker's premises for any purpose other than the purpose for which it is intended	R 300
Reg 11(3) (a)	Using a preparation that - (i) is not separated from all other rooms on the premises and that cannot communicate with any office or salesroom. (ii) does not enable obnoxious odours and vapours to be adequately treated; and (iii) is insufficiently ventilated and lighted	R300 R300 R300
Reg 12(2)	Failure to - (a) Provide clean protective over-clothes consisting of surgical gloves, gumboots, plastic aprons so designed that the front hangs over the top of the gumboots, face masks and linen overcoats to all employees and all other persons involved in post-morterns, and each such employee or other person shall, at all times when so involved, wear such clothing; (b) keep such premises free of insects; (c) cause all working areas or surfaces at such premises where corpses are prepared to be cleaned immediately after the preparation of any corpse; (d) cause all equipment used for the preparation of corpses to be washed and disinfected immediately after use; (e) daily cause all protective cover-clothes that have been use to be washed, cleansed adn disinfected on the premises; and (f) if a corpse has been transported without a moisture proof covering, cause the loading space of the vehicle concerned to be washed and disinfected after such corpse has been removed.	R300 R300 R300 R300 R300 R300

LABELLING AND ADVERTISING REGULATIONS (GN R2034 in GG 15226 of 29 October1993)		
Reg 2 (1)	Importing, selling or manufacturing foodstuff of which the packaging, or the bulk stock from which it is taken, is not labelled in accordance with the provisions of these Regulations	R 200

RESORTS

CALITZDORP SPA

RATES 2015/2016 & 2016/2017 & 2017/2018 & 2018/2019

FACILITY		FIN YEAR	WEEK DAY OUT OF SEASON	IN SEASON	ONE-NIGHT WEEKEND FR OR SAT	WEEKEND RATE FR + SAT
			Sunday night Until Thursday night	Every day: Week Days and Weekends	Only Out of Season	Only Out of Season
Swimming Pool Chalets #1 - 20	per unit 4-sleeper	15/16 16/17 17/18 18/19	R650 R700 R750 R850	R805 R850 R900 R1000	R680 R750 R800 R900	R1330 R1400 R1450 R1600
Mountain Chalets 22 & 24	per unit 4-sleeper	15/16 16/17 17/18 18/19	R485 R500 R540 R600	R690 R750 R800 R900	R595 R650 R700 R800	R1080 R1150 R1250 R1400
Mountain Chalets 21, 23, 25	per unit 6-sleeper	15/16 16/17 17/18 18/19	R650 R700 R750 R850	R760 R800 R850 R950	R725 R750 R800 R900	R1375 R1450 R1550 R1700
Mountain Chalets	per unit 4-sleeper	15/16 16/17 17/18 18/19	R435 R450 R500 R550	R610 R650 R700 R800	R495 R500 R550 R600	R930 R980 R1050 R1150

Mountain Chalets	per unit 6-sleeper	15/16 **16/17** **17/18** **18/19**	R560 **R600** **R650** **R750**	R650 **R680** **R740** **R850**	R620 **R650** **R700** **R800**	R1180 **R1250** **R1350** **R1500**
STO Rate Without Breakfast	single (per person)	13/14 14/15 15/16 **16/17**	R310 R340 R375 **R400**			
	double (per person)	13/14 14/15 15/16 **16/17**	R230 R250 R275 **R300**			
Day Visitors Vehicles	per person	15/16 **16/17** **17/18** **18/19**	**R25 Adults** **R15 Kids under 12** **R30 per vehicle**			
Caravan & Tent Site With Electricity	See Notes	15/16 **16/17** **17/18** **18/19**	R205 + R25 **R220 + R25** **R235+ R25** **R260+ R25**	R285 + R25 **R300 + R25** **R315 + R25** **R350 + R25**	R205 + R25 **R220 + R25** **R235 + R25** **R260 + R25**	
Caravan & Tent Site Without Electricity	See Notes	15/16 **16/17** **17/18** **18/19**	R155 + R20 **R160 + R20** **R165 + R20** **R180 + R20**	R165 + R20 **R170 + R20** **R180 + R20** **R190 + R20**	R165 +R20 **R170 + R20** **R175 + R20** **R190 + R20**	

Conferences (Hall & Restaurant)	per day	15/16 **16/17** **17/18** **18/19**	R855 **R900** **R970** **R1100**	
Kitchen without crockery and cutlery	per day	15/16 **16/17** **17/18** **18/19**	R550 **R580** **R620** **R700**	

DE HOEK MOUNTAIN RESORT

RATES 2015/2016 & 2016/2017 & 2017/2018 & 2018/2019

FACILITY		FIN YEAR	OUT OF SEASON	IN SEASON
4-sleeper Chalet	Per unit	15/16 16/17 17/18 18/19	R450 R470 R490 R550	R620 R650 R670 R750
6-sleeper Chalet	Per unit	15/16 16/17 17/18 18/19	R535 R560 R580 R650	R705 R735 R755 R850
Dormitories	Per person	15/16 16/17 17/18 18/19	R45 R50 R55 R65	
Caravan Site With Electricity	Refer to notes	15/16 16/17 17/18 18/19	R195 + R20 R205 + R20 R215 + R20 R250 + R20	R220+ R20 R230 + R20 R240 + R20 R280 + R20
Tent Site Without Electricity	Refer to notes	15/16 16/17 17/18 18/19	R165 + R20 R170 + R20 R170 +R20 R190 + R20	R200 + R20 R210 + R20 R220 + R 20 R250 + R20

Day Visitors Vehicles	Adults & Children	15/16 **16/17** **17/18** **18/19**	**R25 Adults** **R15 Kids under 12** **R30 for vehicles**
Conferences	per day	15/16 **16/17** **17/18** **18/19**	R550 **R580** **R620** **R700**

SWARTVLEI

RATES 2015/2016 & 2016/2017 & 2017/2018 & 2018/2019

DETAIL	RATE 2015/2016	RATE 2016/2017	RATE 2017/2018	RATE 2018/2019
IN SEASON **WESTERN CAPE SCHOOL HOLIDAYS AND EASTER**				
SITES WITHOUT ELECTRICITY	R280	**R295**	R280	R310
SITES WITH ELECTRICITY	R330	**R345**	R360	R400
OUT OF SEASON **WETERN CAPE SCHOOL TERMS**				
SITES WITHOUT ELECTRICITY	R160	**R165**	R170	**R190**
SITES WITH ELECTRICITY	R190	**R200**	R210	**R240**
GENERAL				
KEY DEPOSIT	R60	**R65**	R70	R80
DAY VISITORS				

Per vehicle	R60	**R65**	R70	R80
Per person (Adult)	R25	**R25**	R25	R25
Per person(Children)	R25	**R25**	R25	**R25**

VICTORIA BAY

RATES 2012/2016 & 2016/2017 & 2017/2018 & 2018/2019

DETAIL	RATE 2015/2016	RATE 2016/2017	RATE 2017/2018	RATE 2018/2019
SITES WITH COMMUNAL ABLUTIONS				
IN SEASON				
	R360	**R365**	R370	**R410**
RAILWAY TERRACE	R380	**R400**	R410	**R450**
OUT OF SEASON **WESTERN CAPE SCHOOL TERMS**				
SEA BREEZE	R205	**R210**	R220	**R250**
RAILWAY TERRACE	R205	**R210**	R240	**R270**
SITES WITH INDIVIDUAL ABLUTION FACILITIES				
IN SEASON **WESTERN CAPE SCHOOL HOLIDAYS AND EASTER WEEKEND**				
WESTERN TERRACE	R400	**R421**	R440	**R490**
OUT OF SEASON **WESTERN CAPE SCHOOL TERMS**				

WESTERN TERRACE	R255	**R265**	R285	**R320**

GENERAL NOTES

2015/2016 & **2016/2017** & **2017/2018** & **2018/2019**

1. **IN SEASON & OUT OF SEASON**

   Western Cape Education Department (WCED) School holidays, the Easter period and the end-of-year holiday (where the latter two periods are not part of WCED school holidays) shall be regarded as being *"in season".* Concomitantly, Western Cape Education Department school terms shall be regarded as being *"out of season".*

2. **RATES – GENERAL INCREASE**

2.1. All rates include VAT.

3. **CARAVAN PARK**

3.1. Rate per caravan site is for 4 persons plus R 25 for each additional person up to a maximum of 6 per site.

3.2. Tents are usually not allowed during in season periods, only at the discretion of the resort manager who can allow organized tent groups (e.g. 4 X 4 enthusiasts). The rate is not advertised, but is included for approval purposes.

4. CONCESSIONS

4.1. That a concession of 20% be offered on chalet rates for a minimum of two people during midweek (Sunday night until Thursday night) during the OUT OF SEASON period.

4.2. That a concession of 40% be offered for chalet accommodation and caravan/camping stands to senior citizens during the out of season period. No minimum nights are prescribed.

4.3. That a concession of 30% be offered to youth and other vulnerable groups affiliated to recognized community based organizations for chalet accommodation and caravan/camping stands during the out of season period. No minimum nights are prescribed.

4.4. That a concession of 20% be offered on chalet accommodation and caravan/camping stands for tour operators, recognized groups or groups provided that they occupy 10 chalets or more.

4.5. That a commission of 15% be paid to all recognized institutions that refer clients to the resort (i.e. Tourism Bureaus, Travel Agents, etc).

4.6. That 50 Complimentary bed nights per annum be made available for marketing purposes, which may be awarded by the Municipal Manager.

4.7. That discounts and packages are applied in terms of the delegations outlined below to motivate occupancy during the out of season period and mid-weeks when the resort is usually under-utilized in order to maximize occupancy and revenue by making use of standard procedures in the hospitality industry to give out rates to accommodate the process of yield management.

Occupancy Percentage	Discount Tariffs	Delegations
0% to 40%	40%	Municipal Manager
40% to 60%	20%	Strategic Services Manager

60% to 80%	10%	Manager: Resorts

4.8. That a 50% rebate is offered to all schools for motivational camps during midweek. Concession only applies to out-of season periods.

4.9. All staff members and councilors qualify for a personal family rebate of 50% for chalet accommodation and caravan/camping stands.

4.10. No concessions are available for the dormitories at De Hoek.

4.11. No concessions are available to day visitors.

5. CONFERENCE HALL

5.1. The rate applies to the Hall and the Conference Facilities in the Restaurant Complex and also provides for the use of the kitchen when catering is done by the group or a third party.
5.2. When functions (i.e weddings/family festivals, etc) are held, it s a prerequisite that 10 chalets be occupied by the relevant group.
5.3. Use of the conference hall for recognized Council activities, a rate of R 175 will be charged which will include the use of the conference facility, two coffee/tee, lunch, stationery & water.
5.4. The manager will have the discretion to yield conference facility rates.

6. BREAKAGE DEPOSITS

6.1. Chalets: R250 paid in advance.

6.2. Conference facilities and/or kitchen: R250 paid in advance.

6.3. All other patrons: R150.

7. DEPOSITS

7.1. The deposit amount is 50% of the total accommodation cost.

7.2. When a reservation is made less than two weeks before date of arrival, the full amount is payable within three working days.

7.3. When a reservation is made less than 48 hours prior to arrival the full amount is payable immediately to prevent non-arrivals. Bank deposits must be faxed to ensure reservation.

7.4. If deposits are not paid as stipulated; the reservation will be cancelled.

7.5. Deposits are only refunded when a motivated letter accompanies such request. A 10% administration fee will be levied and subtracted from the refund amount.

8. REFUNDS

Accommodation fees are only refunded when a motivated letter accompanies such request. A 10% administration fee will be levied and subtracted from the refund amount.

9. EARLY ARRIVALS AND LATE DEPARTURES

The general rule is that clients must vacate the accommodation by 10:00 in the morning and arrivals are accepted from 14:00. In the event of clients requesting later departures (after 10:00) or early arrival (before 14:00) the following fees are levied:

9.1. Chalets: 50% of the breakage deposits (currently R 250).

9.2. Camping: 50% of the applicable camping rates.

10. MONTHLY TARIFF

10.1. Persons wishing to occupy chalets and caravan/camping stand for periods of one month or longer will qualify for a rebate of 50% on the out of season rate.

10.2. Rental will be payable monthly in advance.

10.3. In addition, the usual breakage deposit will be payable.

11. DAY VISITORS

11.1. Persons who wish to utilize the residential warm water pools at Calitzdorp Spa for remedial and health reasons, supported by a doctor's prescription, qualify for a season ticket of R1 440.00 per annum.

11.2. The uses of residential facilities are out of bounds for day visitors.

EDEN DISTRICT MUNICIPALITY

TARIFFS 2016/2017

PROVIDING INFORMATION TO THE PUBLIC
(VAT included)

		2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
(a)	Issuing of a duplicate account (per account)	R 3.90	R 4.10	R 4.30	R 4.51	R 4.73
(b)	Tracking fees: Plan/documentation (p/property)	R 37.70	R 39.80	R 41.90	R 44.16	R 46.49
(c)	Tracking fees: GIS(p/property)	R 74.40	R 78.64	R 82.90	R 87.44	R 92.17

SUPPLY CHAIN MANAGEMENT TARIFFS

		2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
(a)	Tender Documents	**R 75.00**	**R 80.00**	**R 85.00**	**R 90.00**	**R 95.00**

EDEN DISTRICT MUNICIPALITY

TARIFFS 2016/2017

	B/W Copies	B/W Prints
A0	R 28.00	R 0.00
A1	R 18.00	R 35.00
A2	R 12.00	R 28.00
A3	R 1.20	R 1.20
A4	R 0.60	R 0.60
FAXES		
LOCAL	**FIRST PAGE**	**PER Page THEREAFTER**
	R 6.00	R 4.00
NATIONAL	**FIRST PAGE**	**PER Page THEREAFTER**
	R 8.00	R 4.00
FAX 086	**FIRST PAGE**	**PER Page THEREAFTER**
	R 10.00	R 4.00

SENDING OF FAXES	Tariff 2014/2015	Tariff 2014/2015	Tariff 2015/2016	Tariff 2016/2017
Sending				
LOCAL	**0.75**	**0.8**	**R 1.00 1st Page R0,50 per page thereafter**	**R 1.10 1st Page R0,55 per page thereafter**
NATIONAL			**R 4.00 1st Page**	**R 4.25 1st Page**
			R2,00 per page thereafter	**R2,20 per page thereafter**
068			**R 6.00 1st Page R 3,00 per page thereafter**	**R 6.40 1st Page R 3,30 per page**

				thereafter

ITEM	Tariff 2014/2015	VAT	TOTAL	Tariff 2015/2016	VAT	TOTAL	Tariff 2016/2017	VAT	TOTAL
PHOTOCOPIES									
A0	R 21.55	R 3.02	R 24.57	**R 22.8**	**R 3.2**	**R 26.0**	R 24.2	R 3.4	R 27.6
A1	R 11.89	R 1.66	R 13.55	**R 12.6**	**R 1.8**	**R 14.4**	R 14.1	R 2.0	R 16.1
A2	R 5.96	R 0.83	R 6.79	**R 6.3**	**R 0.9**	**R 7.2**	R 7.5	R 1.0	R 8.5
A3	R 0.46	R 0.06	R 0.53	**R 0.5**	**R 0.1**	**R 0.6**	R 0.6	R 0.1	R 0.7
A4	R 0.46	R 0.06	R 0.53	**R 0.5**	**R 0.1**	**R 0.6**	R 0.6	R 0.1	R 0.7

NB!!	
A0	***0% INCREASE (A0 in line with other costs)***
A1	***5,7% INCREASE***
A2	***12% INCREASE***
A3	***17% INCREASE***

A4	***13.8% INCREASE***

SENDING OF FAXES	**Tariff 2014/2015**	**Tariff 2014/2015**	**Tariff 2015/2016**	**Tariff 2016/2017**
Sending	R 0.75	**R 0.80**	**R 0.84**	**R 0.95**

GIS OFFICE

ITEM	**Tariff 2014/2015**	**VAT**	**TOTAL**		**Tariff 2015/2016**	**VAT**	**TOTAL**	**Tariff 2016/2017**	**VAT**	**TOTAL**
PHOTOCOPIES										
A0	R 21.55	R 3.02	R 24.57		**R 22.8**	**R 3.2**	**R 26.0**	R 24.2	R 3.4	R 27.6
A1	R 11.89	R 1.66	R 13.55		**R 12.6**	**R 1.8**	**R 14.4**	R 13.4	R 1.9	R 15.2
A2	R 5.96	R 0.83	R 6.79		**R 6.3**	**R 0.9**	**R 7.2**	R 6.7	R 0.9	R 7.6
A3	R 0.46	R 0.06	R 0.53		**R 0.5**	**R 0.1**	**R 0.6**	R 0.5	R 0.1	R 0.6

A4	R 0.46	R 0.06	R 0.53	**R 0.5**	**R 0.1**	**R 0.6**	R 0.5	R 0.1	R 0.6
NORMAL PLOT	R 0.00								
A0	R 118.94	R 16.65	R 135.60	**R 126.1**	**R 17.7**	**R 143.7**	R 133.6	R 18.7	R 152.4
A1	R 59.46	R 8.32	R 67.79	**R 63.0**	**R 8.8**	**R 71.9**	R 66.8	R 9.4	R 76.2
A2	R 35.31	R 4.94	R 40.26	**R 37.4**	**R 5.2**	**R 42.7**	R 39.7	R 5.6	R 45.2
A3	R 20.43	R 2.86	R 23.29	**R 21.7**	**R 3.0**	**R 24.7**	R 23.0	R 3.2	R 26.2
A4	R 14.88	R 2.08	R 16.96	**R 15.8**	**R 2.2**	**R 18.0**	R 16.7	R 2.3	R 19.1
FLOOD PLOT	R 0.00								
A0	R 236.02	R 33.04	R 269.07	**R 250.2**	**R 35.0**	**R 285.2**	R 265.2	R 37.1	R 302.3
A1	R 118.94	R 16.65	R 135.60	**R 126.1**	**R 17.7**	**R 143.7**	R 133.6	R 18.7	R 152.4
A2	R 59.46	R 8.32	R 67.79	**R 63.0**	**R 8.8**	**R 71.9**	R 66.8	R 9.4	R 76.2
A3	R 35.31	R 4.94	R 40.26	**R 37.4**	**R 5.2**	**R 42.7**	R 39.7	R 5.6	R 45.2
A4	R 24.15	R 3.38	R 27.53	**R 25.6**	**R 3.6**	**R 29.2**	R 27.1	R 3.8	R 30.9
OTHER	R 0.00								
AKTEX / enquiry	R 12.06	R 1.69	R 13.74	**R 12.8**	**R 1.8**	**R 14.6**	R 13.5	R 1.9	R 15.4
CD	R 17.20	R 2.41	R 19.61	**R 18.2**	**R 2.6**	**R 20.8**	R 19.3	R 2.7	R 22.0
LABELS & CARDBOARD / sheet (INK excl.)	R 1.37	R 0.19	R 1.56	**R 1.5**	**R 0.2**	**R 1.7**	R 1.5	R 0.2	R 1.8
DATA / Block	R 52.03	R 7.28	R 59.32	**R 55.2**	**R 7.7**	**R 62.9**	R 58.5	R 8.2	R 66.7
A4 LAZER PRINT BLACK (INT)	R 1.69	R 0.24	R 1.92	**R 1.8**	**R 0.3**	**R 2.0**	R 1.9	R 0.3	R 2.2
A4 LAZER PRINT COLOUR (INT)	R 2.24	R 0.31	R 2.55	**R 2.4**	**R 0.3**	**R 2.7**	R 2.5	R 0.4	R 2.9
A4 LAZER PRINT	R 2.08	R 0.29	R 2.37	**R 2.2**	**R 0.3**	**R 2.5**	R 2.3	R 0.3	R 2.7

BLACK									
A4 LAZER PRINT COLOUR (INT)	R 4.65	R 0.65	R 5.30	**R 4.9**	**R 0.7**	**R 5.6**	R 5.2	R 0.7	R 6.0
A0 PHOTO PAPER	R 73.40	R 10.28	R 83.68	**R 77.8**	**R 10.9**	**R 88.7**	R 82.5	R 11.5	R 94.0
A1 PHOTO PAPER	R 40.78	R 5.71	R 46.48	**R 43.2**	**R 6.1**	**R 49.3**	R 45.8	R 6.4	R 52.2
A2 PHOTO PAPER	R 24.47	R 3.43	R 27.90	**R 25.9**	**R 3.6**	**R 29.6**	R 27.5	R 3.8	R 31.3
A3 PHOTO PAPER	**R 16.31**	**R 2.28**	**R 18.60**	**R 17.3**	**R 2.4**	**R 19.7**	R 18.3	R 2.6	R 20.9
LAMINATING	R 0.00								
ID CARD INTERNAL	R 6.36	R 0.89	R 7.26	**R 7.2**	**R 1.0**	**R 8.2**	R 7.6	R 1.1	R 8.6

RENTAL OF CAR PORTS	**2014/2015**	-	-	**2015/2016**	-	-	**2016/2017**		
Carports 1	R 45.00			**R 30.00**			30.00		
Carports 2				**R 20.00**			20.00		
Op Oudtshoorn is tandem carports indien die gebruik voortgaan met die verhuring	R 25.00			**R 25.00**			25.00		
		PROVIDING INFORMATION TO THE PUBLIC							

	(VAT included)									
		2014/2015	**2015/16**	**2016/2017**						
Issuing of a duplicate account (per account)	(a)	R 3.90	R 4.13	R 4.40						
Tracking fees: Plan/documentation (p/property)	(b)	R 37.70	R 39.97	R 42.40						
Tracking fees: GIS(p/property)	(c)	R 74.40	R 78.87	R 83.60						

ANNEXURE C

BANKING, CASH MANAGEMENT & INVESTMENT POLICY

EDEN DISTRICT MUNICIPALITY

(“the Municipality”)

Banking, Cash Management and Investment Policy

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1 Definitions

For the purpose of this policy:

"Act"- means the Local Government Municipal Finance Management Act, 2003 (Act 56 of 2003)

"Accounting Officer"- is the person appointed by Council in terms of Section 82 of the Municipal Structures Act, 1998 as amended by Section 54 A of the Municipal Systems Act, 2000 [Act No. 32 of 2000

"Council" - means the Eden District Municipal Council or any of the Council's committees or officials acting under powers, functions and duties delegated to them in terms of any existing actordinance or by-law in force within the area of jurisdiction to the Council

"Councillor"- shall mean a member of the municipal council of Eden District Municipality;

"Chief Financial Officer" - shall mean the head of the Financial Services Department as contemplated in Section 80 of the MFMA;

"Official" – shall mean all persons in the employment of Eden District Municipality

"Investments"- means:

a) The placing or deposit of funds with a financial institution' or

b) The acquisition of monetary assets with funds not immediately required with the primary aim of preserving those funds.

"Investment Manager"- means a natural person or legal entity that is a portfolio manager registered in terms of the Financial Market Control Act, 1989 (Act 55 of 1989 and Stock Exchanges Control Act, 1985 9Act 1 of 1985, contracted by a municipality or municipal entity to –

a) advise on investments

b) manage investments on its behalf ; or

c) advise it on investments and manage investments on its behalf “Investee”- means an institution with which an investment is placed, or its agent; “Municipality”- means the Eden District Municipality

2. Objective and Scope of Policy

2.1 The council and staff of the municipality have an obligation to the community to ensure that the municipality's cash resources are managed effectively and efficiently.

2.2 The municipality therefore has a responsibility to invest these public revenues knowledgeably and judiciously, and must be able to account fully to the community in regard to such investments.

2.3 This policy is intended to provide a framework for ensuring the proper management and investment of its cash resources so as to ensure:

2.3.1 That the net current asset requirements of the municipality are effectively managed;

2.3.2 That sufficient cash resources are available to finance the capital and operating budgets of the municipality;

2.3.3 That the highest possible return on investments is gained without unnecessary risk, during periods when excess funds are not immediately required;

2.3.4 That in so doing, the primary aim of preserving and ensuring the safety of deposits is promoted;

2.3.5 That there is effective control over the management of bank accounts

2.3.6 That investments are diversified.

2.4 This policy shall apply to the management of all of the cash resources of the Municipality and to all investments made by it

3. Legal Provisions

The municipality shall at all times manage its banking arrangements and investments and conduct its cash management policy in compliance with the provisions of:

3.1 The Local Government: Municipal Finance Management Act No. 56 of 2003 (“the MFMA”) and

3.2 any Regulations made thereunder, including, in particular, the Municipal Investment Regulations published under GN R308 in Government Gazette 27431 of 1 April 2005 (“the Investment Regulations”).

4. Principles of Sound Cash Management

In order to promote sound cash management, the Municipality shall adhere to the following principles:

4.1 It shall collect revenue when it is due and bank it promptly;

4.2 It shall make payments, including transfers to other levels of government and non-government entities, no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the creditor's normal terms for account payments;

4.3 It shall avoid pre-payment for goods or services (i.e. payments in advance of the receipt of goods or services), unless required by the contractual arrangements with the supplier;

4.4 It shall accept discounts to effect early payment only when the payment has been included in the monthly cash flow estimates provided to the relevant treasury;

4.5 It shall and pursue apply its debt collection policy to ensure that amounts receivable by the municipality are collected and banked promptly;

4.6 It shall accurately forecast its cash flow requirements;

4.7 It shall synchronise the inflow and outflow of cash;

4.8 It shall recognise the time value of money by economically, efficiently and effectively managing cash;

4.9 It shall take any other action as may promote the efficient utilisation of cash resources, such as managing inventories to the minimum level necessary for efficient and effective programme delivery, and selling surplus or under utilised assets; and

4.10 It shall avoid bank overdrafts.

5. Cash Collection

5.1 All monies due to the municipality must be collected as soon as possible, either on or immediately after due date, and banked on a daily basis.

5.2 The Municipality shall endeavour to apply its Credit Control and Debt collection Policy rigorously in order to promote the collection of moneys due to it. This includes charging interest and recovering other costs when appropriate and setting target dates when these are payable.

6. Receipt of Payments

6.1 The receipt of all monies collected by the council shall be acknowledged forthwith by the issue of a numbered official receipt, as provided in this section.

6.2 When money is received over the counter:

6.2.1 Every payment received by a cashier or other officer responsible for the receipt of money shall be acknowledged at once by the issue of a numbered official receipt or cash ticket; and

6.2.2 Every receipt form which is cancelled will be reattached in the correct place, in the receipt book. Where computer generated receipts are used, the original receipt must be filed for audit purposes.

7. Payments to Creditors

7.1 The chief accountant creditors financial officer shall ensure that all tenders invited by and contracts entered into by the municipality stipulate payment terms favourable to the municipality, that is, payment is to fall due not sooner than the conclusion of the month following the month in which a particular service is rendered to or goods are received by the municipality. This rule shall be departed from only where there are financial incentives for the municipality to effect earlier payment, and any such departure shall be approved by the chief financial officer before any payment is made, but shall in any event be subject to the provisions of Section 65 of the MFMA.

7.2 Notwithstanding 7.1, in the case of small, micro and medium enterprises, where such a policy may cause financial hardship to the contractor, then the following shall apply:

7.2.1 if the invoice for the goods or services is received by the municipality before the fifteenth day of the month in which the goods are delivered or the service

rendered, the chief financial officer may in his discretion authorise payment thereof to be effected at the end of such month;

7.2.2 if the invoice for the goods or services is received by the municipality after the fifteenth day but before the last day of the month in which the goods are delivered or the services rendered, the chief financial officer may in his discretion authorise payment thereof to be effected on the fifteenth day of the following month;

7.2.3 if the amount to be paid is less than R10 000-00 (Ten Thousand Rand) and the invoice for the goods or service in question is received by the municipality by no later than 12 noon of the Wednesday of the week in which the goods are delivered or the services rendered, the chief financial officer may in his discretion authorise payment thereof to be effected on the Friday of that week.

7.3 The Chief Financial Officer shall make full use of any extended terms of payment offered by suppliers and not settle any accounts earlier than such extended due date, except if he or she determines that there are financial incentives for the municipality to do so.

7.4 The Chief Financial Officer shall not ordinarily process payments for accounts received more than once in each calendar month, such processing to take place on or about the end of the month concerned, except when payment is to be effected in circumstances contemplated in 7.2.1, 7.2.2 or 7.2.3

7.5 Special payments to creditors (that is to say, payments made in circumstances not contemplated elsewhere in this section) shall only be made with the express approval of the chief financial officer, who shall be satisfied that there are compelling reasons for making such payments.

7.6 Credit statements must be reconciled monthly.

7.7 Payments must be made only on receipt of an official order, certified goods received note and official company invoice.

7.8 All payments, other than petty cash disbursements, shall be made through the municipality's bank account(s).

7.9 The chief financial officer shall, in consultation with the municipal manager and with due regard to the council's policy on banking and investments, and subject to 6.10, determine the rules and procedures relating to the signing of cheques, and from time to time jointly with the municipal manager decide on appropriate signatories.

7.10 Only the Municipal Manager or the Chief Financial Officer, or any other senior official of the Municipality acting on the written authority of the Municipal Manager, may

withdraw money or authorize the withdrawal of money from any of the Municipality's bank accounts, and shall do so only for the purposes prescribed in Section 11 of the MFMA.

7.11 Notwithstanding the above, wherever possible, payments shall be effected by means of electronic transfers rather than by cheques with the normally accepted control measures being applied

7.12 All requests for payments of whatever nature shall be submitted on payment vouchers, the format of which shall be determined by the chief financial officer. Such vouchers shall be authorised in terms of such rules and procedures as are determined from time to time by the chief financial officer.

7.13 The maximum amount and nature of petty disbursements, shall be generally determined from time to time by the chief financial officer, subject, however, to the provisions of the Municipality's Supply Chain Management Policy.

7.14 No cash float shall be operated without the authority of the chief financial officer, who may prescribe such procedures relevant to the management of such float as are considered necessary.

7.15 The chief financial officer shall be responsible for the payment of all salaries and remuneration benefits to employees and councillors, and for the determination of the payment system to be used.

7.16 Payments to creditors shall in any event be made in accordance with the provisions of the MFMA, and in particular, with Section 65 thereof.

8. Investments denominated in foreign currencies prohibited

A municipality or municipal entity may make an investment only if the investment is denominated in Rand and is indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

9. Payment of commission

Every financial institution with which the municipality makes an investment must issue a certificate to the accounting officer in regard to such investment, stating that such financia institution has not paid and will not pay any commission and has not and will not grant any other benefit to any party for obtaining such investment, including councilors, officials or related spouses or family members.

10. Management of Inventory

10.1 The chief financial officer shall be responsible for the proper administration of all stores.

10.2 If sub-stores are established under the control of any head of department, such head of department shall be similarly responsible for the proper administration of such sub-store, and in doing so shall comply with the minimum stock level as determined by the chief accountant stores, acting in consultation with the head of department concerned.

10.3 No sub-store may be established without the prior written consent of the chief financial officer.

10.4 Each head of department shall ensure that such department's inventory levels do not exceed normal operational requirements in the case of items which are not readily available from suppliers, and emergency requirements in the case of items which are readily available from suppliers.

10.5 A stock register, reflecting the undermentioned detail must be kept and updated :

10.5.1 Item description;

10.5.2 Stores code number;

10.5.3 Transaction date;

10.5.4 On goods received –

10.5.4.1 Goods delivery note number;

10.5.4.2 Number of items received; and

10.5.4.3 Value of items received.

10.5.5 On goods issued-

10.5.5.1 Requisition number; and

10.5.5.2 Number of items issued.

10.5.5.3 Balance of items in stock.

10.6 Stock counts must be affected monthly on a rotational basis and an annual report reflecting stock shortage and surpluses must be submitted to council as at 30 June of each financial year. All surpluses and shortages must be explained by the accountable head of departments.

10.7 Each head of department shall periodically review the levels of inventory held, and shall ensure that any surplus items be made available to the chief financial officer for sale at a public auction or by other means of disposal, as provided for in the municipality's supply chain management policy.

11. Contract Management

Subject to the provisions of the Municipality's Supply Chain Management Policy:

11.1 all buying contracts shall be administered by the chief financial officer, and all payments relating to such contracts shall be authorised by the chief financial officer or the head of department concerned; and

11.2 all other contracts, including building, engineering and other civil contracts shall be administered by the head of department concerned, and all payments relating to such contracts shall be authorised by such head of department. The head of department concerned shall ensure that all payment certificates in regard to contracts are properly examined and are correct in all respects before being submitted to the chief financial officer for payment.

12. Cash Flow Projections

12.1 The chief financial officer shall prepare an annual estimate of the municipality's cash flows divided into calendar months, and shall update this estimate on a monhly basis.

12.2 Provision must be made in the cash flow estimates for the operating and capital requirements of the municipality.

12.3 The operating requirements must include provisions for:

12.3.1 Monthly salary and allowances payments;

12.3.2 Bulk purchases of electricity and water;

12.3.3 Interest on long term loans;

12.3.4 Maintenance of assets;

12.3.5 General expenditure (payments to current creditors); and

12.3.6 Expected daily and monthly incomes.

12.4 The estimate shall indicate when and for what periods and amounts surplus revenues may be invested, when and for what amounts investments will have to be liquidated, and when (if applicable) either long-term or short-term debt must be incurred. Heads of departments shall in this regard furnish the chief financial officer with all such information as is required, in good time and in the format required by the Chief Financial Officer.

12.5 The Chief Financial Officer shall report to the executive committee or the executive mayor, as the case may be, on a monthly basis and to every ordinary council meeting the cash flow estimate or revised estimate for such month or reporting period respectively, together with the actual cash flows for the month or period concerned, and cumulatively to date as contained in the mothly section 71 report., as well as the estimates or revised estimates of the cash flows for the remaining months of the financial year, aggregated into quarters where appropriate.

12.6 For purposes of such report, the cash flow estimates shall be divided into calendar months, and in reporting the chief financial officer shall provide comments or explanations in regard to any significant cash flow deviation in any calendar month forming part of such report.

12.7 Such report shall also indicate any movements in respect of the municipality's investments, together with appropriate details of the investments concerned.

13 Investment Ethics

13.1 The Chief Financial Officer shall be responsible for investing the surplus revenues of the municipality, and shall manage such investments in compliance with any policy directives formulated by the council and prescriptions made by the Minister of Finance, including, in particular, the Investment Regulations.

13.2 In making such investments the Chief Financial Officer shall at all times have only the best interests of the municipality in mind, and shall not accede to any influence by or interference from councillors, investment agents or institutions or any other outside parties.

13.3 No official or councillor of the Municipality may accept any gift, other than an item having such negligible value that it cannot possibly be construed as anything other than a token of goodwill by the donor, from any investment agent or institution or any party with which the Municipality has made or may potentially make an investment.

14 Investment Principles

14.1 When money is available for investment, it shall be invested in accordance with the provisions contained in this policy.

14.2 After determining whether there is cash available for investment and fixing the maximum term of investment, the Chief Financial Officer must determine the best manner in which to invest it. As rates vary according to money market perceptions, quotations must be requested in writing, within term limitations, and these must be set out on a schedule.

14.3 In order to limit exposure, where large sums of money are available for investment, the Chief Financial Officer shall ensure that:

14.3.1 they are invested with more than one institution, wherever practicable, in order to limit the risk exposure of the municipality, so that not more than 33.3% of available funds are invested with any one institution; and

14.3.2 As far as it is practically and legally possible, the municipality's investments are so distributed that more than one investment category is covered.

14.4 Although the objective of the chief financial officer in making investments on behalf of the municipality shall always be to obtain the best interest rate on offer, this consideration must be tempered by the degree of risk involved in regard to both the financial institution and the investment instrument concerned. No investment shall be made with an institution where the degree of risk is perceived to be higher than the average risk associated with investment institutions. It can be accepted as a general rule that the larger the return, the greater the risk.

14.5 Every financial institution with which the municipality makes an investment must issue a certificate to the chief financial officer in regard to such investment.

14.6 The Municipality may not borrow money for reinvestment, as this would mean interest rates would have to be estimated in advance, which can be seen as speculation with public funds.

14.7 Money kept in current accounts should be kept at minimum levels, as it may be more beneficially invested in other accounts such as call deposits.

14.8 If the Chief Financial Officer invests with financial institutions, he or she must ensure that such institutions are registered in terms of the Banks Act 94 of 1990 and that they are approved financial institutions - as approved by the Reserve Bank, from time to time.

15. INVESTMENT INSTITUTIONS

15.2 It is of utmost importance that the investments only be placed with the 5 major banks in the RSA for short term (0 – 12 months) and long term (more than 12 months)

15.1 The optimal combination of the most favorable rated institution and the institution offering the best returns for the investment sought, should be the determining factor when choosing the institution

16 Permitted Investments

The Municipality may invest funds only in investment types permitted under Regulation 6 of the Investment Regulations.

17 Call Deposits and Fixed Deposits

17.1 Before making any call or fixed deposits, the chief financial officer, shall obtain quotations from at least three institutions.

17.2 Given the volatility of the money market, the chief financial officer, shall, whenever necessary, request quotations in writing, and shall record in an appropriate register the name of the institution, the name of the person contacted, and the relevant terms and rates offered by such institution, as well as any other information which may be relevant (for example, whether the interest is payable monthly or only on maturity, and so forth).

17.3 Once the best investment terms have been identified, written confirmation of the telephonic quotation must be immediately obtained (by facsimile, e-mail or any other expedient means).

17.4 Any monies paid over to the investing institution in terms of the agreed investment shall be paid over only to such institution itself and not to any agent or third party. Once the investment has been made, the Chief Financial Officer shall ensure that the Municipality receives a properly documented receipt or certificate for such investment, issued by the institution concerned in the name of the municipality.

18 Restriction on Term of Investments

No investment with a term exceeding twelve months shall be made without the prior approval of the executive mayor or the executive committee, as the case may be.

19 Cession of Investments

The cession of any investment of the Municipality as security shall be subject to the provisions of Section 48 of the MFMA.

20 Supply Chain Management Policy

The Municipality shall comply with its Supply Chain Management Policy to the extent that it is applicable to the implementation of any aspect of this policy.

21 Control over Investments

21.1 The Chief Financial Officer shall ensure that proper records are kept of all investments made by the Municipality.

21.2 Such records shall include an investment register in which the following information shall be recorded:

21.2.1 Name of institution

21.2.2 Capital invested

21.2.3 Date invested

21.2.4 Interest rate

21.2.5 Maturation date

21.2.6 Interest received

21.2.7 Capital repaid; and

21.2.8 Balance invested.

21.3 The investment register and accounting records must be reconciled on a monthly basis.

21.4 The investment register must be examined on a fortnightly basis to identify investments falling due within the next two weeks.

21.5 The Chief Financial Officer must ensure that interest, correctly calculated, is received on due date.

22.6 Investment documents and certificates must be safeguarded in a fire resistant safe, with dual custody. The following documents must be safeguarded:

21.6.1 Fixed deposit letter or investment certificate

21.6.2 Receipt for capital invested,

21.6.3 Copy of electronic transfer or cheque requisition

21.6.4 Excel schedule of comparative investment figures,

21.6.5 Interest rate quoted.

22 Reports

The Municipal Manager shall ensure that reports are submitted to the Mayor as required under Regulation 9 of the Investment Regulations.

23 Banking Arrangements

23.1 The Municipal Manager is responsible for the management of the Municipality's bank accounts, but may delegate this function to the Chief Financial Officer.

23.2 The Municipal Manager and Chief Financial Officer are authorised at all times to sign

cheques or electronic transfers and any other documentation associated with the management of such accounts.

23.3 The Municipal Manager is authorised to appoint, in consultation with the chief financial officer, two or more additional signatories in respect of such accounts, and to amend such appointments from time to time.

23.4 All bank accounts and investments must be in the name of the municipality.

23.5 The selection of the Municipality's Bankers shall be carried out in accordance with the Municipality's Supply Chain Management Policy.

24 Raising of Debt

24.1 The municipal manager is responsible for the raising of debt, but may delegate this function to the chief financial officer, who shall then manage this responsibility in consultation with the municipal manager. All debt shall be raised in strict compliance with the requirements of the MFMA and only with the prior approval of the council.

24.2 The raising of debt shall be governed by the municipality's borrowing policy.

25 Related Policies

25.1 This policy must be read in conjunction with the following budget-related policies of the Municipality:

25.1.1 The Credit Control and Debt Collection Policy;

25.1.2 The Supply Chain Management Policy

25.1.3 The Budgeting Process Policy

25.1.4 The Borrowing Policy

26 Review of Policy

This policy is to be reviewed annually.

27 Responsibility for Implementation

The Municipal Manager shall be responsible for the implementation of this policy, provided that the Municipal Manger shall delegate such powers to the Chief Financial Officer as may be required to enable the Chief Financial Officer to perform such duties as are imposed on him or her in terms of this policy, and may delegate

such other powers as he or she may deem fit to the Deputy Chief Financial Officer or any Deputy Manger in the Finance Department.

28 Commencement

This policy shall come into force on the first day following the approval of this policy

Reviewed by Council: Resolution number:

ANNEXURE D

CREDIT CONTROL AND DEBT COLLECTION POLICY

CREDIT CONTROL & DEBT COLLECTION POLICY

OF THE

EDEN DISTRICT MUNICIPALITY

COUNCIL APPROVED: 30 MAY 20 1 4

COUNCIL RESOLUTION NR: DC 663/05/ 1 4

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PREAMBLE

In terms of section 96 of the Local Government: Municipal Systems Act, 2000, a Municipality shall-

- collect all money due and payable to it, subject to the provisions of the Act and any other applicable legislation; and

- for this purpose, implement and maintain a credit control, debt collection policy which is not in conflict with its rates and tariffs policies and which complies with the provisions of the Act.

In order to give effect to the aforegoing provisions of the Act, the council of the Eden District Municipality will have to adopt a policy relating to credit control, debt collection and as set out hereinafter.

1. DEFINITIONS

For purposes of this policy, and unless inconsistent with the context, any word or phrase to which a specific meaning was ascribed by the Act, will have that meaning and

"account" includes-

(1) rental agreements;

(2) fire services

(3) air quality services

(4) environmental health levies;

(5) any other levies and money owing to the Municipality; and **"municipal account"** has a corresponding meaning;

"Act" means the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000) as amended from time to time;

"arrears" means any amount due and payable excluding interest to the Municipality which has not been paid on or before the date of payment;

"council" means the municipal council of the Eden District Municipality ;

"date of payment" means the date on which the Municipality's accounts are due.

"Manager: Financial Services" means a person appointed by the council in that capacity to administer the council's finances and includes any person –

(1) who is in an acting capacity in that position;

(2) to whom the Manager: Financial Services delegated a power, function or duty in respect of such delegated power, function or duty;

"Municipal Manager" means the person appointed in that capacity by the council in accordance with Section 82 of the Local Government Municipal Structures Act No 117 of 1988 as amended by Section 54A of the Local Government Municipal Systems Act No 32 of 2000 and includes any person –

(a) acting in that position;

(b) to whom the Municipality delegated a power, function or duty in respect of such delegated power, function or duty;

"municipal services" means a service that a municipality in terms of its powers and functions provides or may provide to or for the benefit of the local community irrespective of whether

(a) such a service is provided, or to be provided by the municipality through an internal mechanism contemplated in section 76 or by engaging an external mechanism contemplated in section 76; and

(b) fees, charges or tariffs are levied in respect of such service or not.

"Municipality" means the Eden District Municipality ;

"owner" in respect of immovable property means-

(1) the person in whom ownership vests;

(2) in the event of the person in whom the ownership vests being insolvent or deceased, or subject to any legal disqualification, the person under whose control and administration such immovable property vest in his/her capacity as curator, trustee, executor, administrator, judicial manager, liquidator or any other lawful representative;

(3) in any event where the council is unable to determine the identity of such a person, the person who is entitled to the beneficial use of such immovable property;

(4) in the event of immovable property in respect of which a lease agreement of 30 years or longer had been concluded, the lessee thereof;

(5) in respect of –

(1) a portion of land demarcated on a sectional title plan and registered in accordance with the Sectional Titles Act, 1986 (Act No. 59 of 1986), the developer or the governing body in respect of the joint property;

(2) a portion of land as defined in this Act, the person in whose name that portion is registered in accordance with a title deed registered in a Deeds Registrars Office according the Deeds Registries Act, 1937 (Act No 47 of 1937), including the lawfully appointed representative of such person;

(6) any persona, including but not limited to:

(1) a company registered in accordance with the Companies' Act, 1973 (Act No 61 of 1973) as amended, a trust *inter vivos*, a trust *mortis causa*, a close corporation registered in accordance with the Close Corporations Act, 1984 (Act No 69 of 1984) as amended, and a voluntary association;

(2) any government department;

any council or governing body established in accordance with any legislation in force in the Republic of South Africa; and

(3) any embassy or other foreign entity;

"premises" means any portion of land, situated within the area of jurisdiction of the municipality, and of which the outer boundaries are demarcated on:

(1) a general plan or diagram registered in accordance with the Land Survey Act, 1927 (Act No 9 of `1927) or the

Deeds Registries Act, 1937 (Act No 47 of 1937); or

(4) a sectional title plan registered in accordance with the Sectional Titles Act, 1986 (Act No 95 of 1986);

“standard rate of interest” means a rate of interest one percent higher than the prime rate in the RSA

“interest on overdue accounts” is based on a full month and part of a month shall be deemed to be a full month whilst interest on overdue account will be calculated on total overdue account

2. CUSTOMER CARE AND MANAGEMENT

2.1 MUNICIPAL ACCOUNTS

In so far as it is possible, the Municipality shall ensure that a person liable for payment of municipal services shall receive monthly statements on which the following shall be reflected:

all outstanding amounts and the balance brought forward; amounts owing;

- total amount due;

2.2 ENQUIRIES, APPEALS, AND SERVICE COMPLAINTS

2.2.1 Should a person be convinced that his or her account for municipal services, is inaccurate, he or she may direct a request to the Municipality to have that account reviewed.

2.2.2 In the meantime, the person must pay an amount, as determined by the Manager: Financial Services, before the date of payment and until the matter has been resolved.

2.2.3 The Municipal department concerned shall, within one month of receipt of such a request, investigate the matter and inform the person concerned of the outcome of such an investigation.

2.2.4 Failure to pay the amount determined in accordance with paragraph 2.3.2 on or before the date of payment in respect of municipal services, will result in credit control action be taken as spelled out in this policy

2.2.5 A person may appeal against the findings of the Municipality referred to in paragraph 2.3.3.

2.2.6 An appeal in accordance with paragraph 2.3.3 must be made and delivered to the Municipal Manager within 21 days of the appellant becoming aware of the finding referred to in paragraph 2.3.3 and shall-

(1) set out the grounds of the appeal

2.2.7 The Municipal Manager must commence with an appeal within six (6) weeks and decide the appeal within a reasonable period.

2.3 PAYMENT FACILITIES

2.3.1 The Municipality shall provide and maintain strategically situated accessible payment offices and cash points throughout its area of jurisdiction

2.3.2 The following alternative payment facilities shall also be provided or be available:

- electronic bank transfers (A.C.B. system);
- internet transfers;
- direct depositing of money into the Municipality's approved bank account;

2.3.3 Where any of the alternative payment facilities is used, the onus is on the person using such facilities to provide proof of payment, and the Municipality does not accept liability for the non-receipt of such payments, or for incorrect allocations, where such incorrect allocations are due to a mistake on the part of such person.

2.3.4 Where payment of the money due is made by way of a direct deposit into the Municipality's approved bank account, the onus rests on the debtor to notify the Municipality of such deposit in writing or facsimile to reach the Municipality not later than the date of payment of such monies.

2.3.4 Municipal accounts are due and payable on the 15th of the month.

2.4 ALLOCATION OF REVENUE

In accordance with section 102 of the Act, a Municipality may-

- consolidate any separate accounts of persons liable for payments to the Municipality; and
- credit a payment by such a person against any account of that person.

3. CREDIT CONTROL AND DEBT COLLECTION MEASURES

3.1 LIABILITY FOR PAYMENT OF MONEY DUE AND PAYABLE TO THE MUNICIPALITY

3.1.1 The person responsible for the payment of money due and payable to the Municipality will be the following in the instances mentioned hereafter:

3.1.2 any other services – the person to whom such services were delivered.

3.1.3 Where an account is not paid in full, any lesser amount offered and accepted by the Municipality shall not be deemed to be in full and final settlement of such account, unless the Municipal Manager in writing accepts such lesser amount as being in full and final settlement of the account in question.

3.1.4 The onus rests on the debtor to obtain a statement of his or her accounts so that they may be paid on or before the date of payment.

3.2 DATE OF PAYMENT OF MONEY DUE

3.2.1 Municipal Services, Rental Agreements, Sundry debtors

(1) Moneys payable in respect of municipal services are due and payable on the date indicated as such on the account delivered each month in respect of those services and such payment must be made on or before the 15th day of the month after the month in which the account is rendered or such future date as the Council may determine from time to time.

(2) Payment of amounts due to the Municipality, and fees due in respect of municipal services, must be made on the date indicated on the account rendered to such debtor in respect of such amount owed, which date will be no more than 30 days after the rendering of the particular service.

(3 Where the last date of payment of any amount owing to the Municipality falls on a day on which the offices of the Municipality are closed, the final date for payment will be deemed to be the first subsequent day on which the offices are open.

3.3 ACTIONS TO BE TAKEN WHERE DEBTORS FALL IN ARREARS OR FAIL TO PAY MONEYS DUE ON OR BEFORE THE DATE OF PAYMENT

3.3.1 FEES AND LEVIES IN ARREARS IN RESPECT OF MUNICIPAL SERVICES

3.3.1.1 Interest shall be levied and be payable on all amounts in arrears.

3.3.1.2 If a person is unable to pay fees in arrears in respect of municipal services,

- the Municipality may enter into an agreement with such a person in terms of
- which he or she is permitted to pay the fees in arrears in monthly
- installments and that such the person regularly pays all future accounts in respect of municipal services; the person acknowledges that interest on such amounts in arrears shall be payable at the prescribed rate of interest and he or she agrees to pay such interest;

3.3.1.3 municipal services is exceptionally high and it is the result of –

- an act or omission on the part of the Municipality; or

- and provided that such amount in arrears is legally due and payable by that person, the Municipality may, in the discretion of the Manager: Financial Services, enter into an agreement with that person in terms of which he or she is permitted to pay the amount owing by way of monthly installments, provided that where such a high account is the result of an act and/or omission on the part of the Municipality, no interest shall be payable in respect of that outstanding amount.

3.3.2.2 If fees, or any portion thereof, due in respect of municipal services remain unpaid for a period exceeding 30 days calculated from the date of payment, and an agreement has not been entered into with the debtor, the Manager: Financial Services must,

- hand the account thus due and payable to a debt collector or attorney for collection, if, in his opinion, there is a fair chance that the debt may indeed be collected; (for purposes hereof a debt collector will be deemed to include any official of the council who is vested with the authority to collect debts)

- or institute legal proceedings against the debtor for the recovery of the debt.

3.3.2 ARREARS RENTAL AGREEMENTS

3.3.2.1 Where agreements provide for interest payable on rentals in arrears, interest will be levied in accordance with the provisions contained in such lease or loan agreements.

3.3.2.2 Where installments due to the Municipality are not paid on or before the date of payment, a letter of demand is sent to the person involved in which he or she is requested to pay such arrears, together with interest, if any, within 21 days of the date of such notice.

3.3.2.3 An agreement to pay the arrears by way of monthly installments may at any time be entered into with the person so in arrears, subject, however, to the terms and conditions contained in paragraph 3.3.2.2, which terms shall apply *mutatis mutandis.*

3.3.2.4 Where no agreement has been concluded to pay arrears by way of monthly installments, and such amounts still remain in arrears after more than 30 days calculated from the date of payment, the Manager: Financial Services shall take the steps as set out in paragraph 3.3.2.3.

3.4. FEES DUE OTHER THAN THOSE IN RESPECT MUNICIPAL SERVICES AND RENTAL AGREEMENTS

The provisions of paragraphs 3.3.2.2 in respect of agreements in arrears are applicable *mutatis mutandis*.

3.5 LEVYING OF INTEREST

3.5.1 Interest at the standard rate shall be levied and collected in respect of all amounts in arrears due and payable to the Municipality, including fire accounts and Medical accounts

3.5.2 Interest is levied from the day following the date of payment in respect of such amounts in arrears as have not been paid by such date of payment.

3.6 **COLLECTION OF DEPOSIT**

3.6.1 When an entity applies for municipal services and before such services are provided, a deposit may be collected from that entity to serve as security or partial security for the payment for municipal services provided to that entity.

3.6.2 A deposit as envisaged in paragraph (3.6.1) is utilised to extinguish or reduce debts owed by a entity to the Municipality for municipal services rendered.

3.6.3 The amount of the deposit is determined as per specific agreement for municipal services.

3.6.4 When a entity, having paid a deposit to the Municipality, requests in writing that the municipal services provided to him or her be terminated and that the deposit thus kept by the Municipality be refunded to the entity, such deposit or any portion thereof which has not been utilised in accordance with paragraph 3.6.2, shall be refunded to such entity.

3.6.5 The Municipality is not liable for the payment of interest on deposits held by the Municipality.

3.7 INSTITUTION OF LEGAL PROCEEDINGS

3.7.1 The institution of legal proceedings includes, but is not limited to-

(1) the suing of a debtor for payment of amounts in arrears;

(2) the attachment of rent payable in respect of a property;

(3) the attachment of a debtor’s remuneration;

(4) the attachment and sale in execution of movable things;

(5) the attachment and sale in execution of immovable property;

(6) the evacuation of a tenant from a rented property in the event of rental due to the Municipality in respect of such leased property.

3.7.2 The institution of legal proceedings is undertaken with due consideration of all legal requirements and in compliance with the applicable regulations and procedural rules.

3.7.3 Discretionary powers vest in the Manager: Financial Services to decide whether

(1) an account should be handed over to a debt collector or an attorney for collection and if

(2) legal proceedings should be instituted against a debtor

in those instances where the total indebtedness of the debtor is R500,00 or less.

In the exercise of his powers the Manager: Financial Services determines as a sole consideration whether it will be cost-effective to hand over the account for collection and/or to institute legal proceedings against the debtor or not.

3.7.4 The Manager: Financial Services shall be empowered to determine which of the judicial measures listed in paragraph 3.8.1 will be the most appropriate and effective in respect of each and every debtor against whom legal proceedings are to be instituted in accordance with this policy of the Council.

3.8 WRITING OFF OF BAD DEBT

STEPS TO BE TAKEN BEFORE WRITING OFF DEBT

Before consideration is given for the write-off of any debt the following steps should be taken:

(1) CREDIT CONTROL AND DEBT COLLECTION POLICY ACTIONS

All the applicable actions as contained in the Credit Control and Debt Collection Policy of the Municipality should have been executed and implemented.

(2) ESTATE NOTICES MONITORING

Estate notices in the Government Gazette must be checked regularly by the legal section to enable the municipality to institute claims against insolvent and deceased estates of persons owing money to the Municipality.

(3) TRACING OF DEBTORS

In the event that the debtor's address is not known, all reasonable steps must be taken to trace the debtor. A reasonable effort to trace the debtor will include, but is not limited to, the following:

(a) Utilising all the information available (such as vehicle registration number, school attended by children, etc.) to locate the debtor;

(b) Utilising the telephone directory for the last town or city in which the debtor lived to locate the debtor and/or his/her relatives; and

(c) Contacting the following institutions or persons in order to locate the debtor:

- The Vehicle Registration Authorities;
- The Department of Home Affairs; and
- Officials and/or colleagues at the debtor's last place of employment.

The Manager Financial Services shall consider all other economically viable avenues for debt recovery, including the use of tracing agents, factoring of debts, recourse against sureties, guarantors or lessees, etc.

3.8.1 PREVENTION OF PRESCRIPTION OF DEBT

(a) Prevention:

Proceedings out of the appropriate court having jusrisdiction for the recovery of a debt must be commenced as soon as is appropriate in order to prevent prescription of the debt. A summons process for payment of the debt must be successfully concluded as soon as possible to prevent prescription of the debt in terms of the Prescription Act.

(b) Prescription Act, 1969 (Act No. 68 of 1969):

Section 10 (1) of the Prescription Act provides that a debt shall be extinguished by prescription after the lapse of the period which in terms of the relevant law applies in respect of the prescription of such debt. The Municipality cannot legally enforce payment of a debt once the debt has prescribed, but the period of prescription is interrupted:-

(i) By the service on the debtor of any process whereby the creditor claims payment of the debt. “Process” means a Summons or Notice of Motion, which must actually be served on the debtor and not simply issued by the court, and does NOT include a registered letter of demand

(ii) the debtor acknowledges liability, whether expressly or tacitly payment of a portion of the debt can constitute a tacit acknowledgement of liability.

The completion of prescription may also be delayed in certain circumstances.

(c) In terms of Section 11 of the Prescription Act, 1969 (Act 68 of 1969), the periods of prescription of debts are as follows:

(i) **Thirty years** in respect of -

- any debt secured by a mortgage bond;
- any judgment debt;
- any debt in respect of any taxation imposed or levied by or under any law; and
- any debt owed to the State in respect of any share of the profits, royalties or any similar consideration payable in respect of the right to mine minerals or other substances.

(ii) **Fifteen years** in respect of any debt owed to the State and arising out of an advance or loan of money or a sale or lease of land by the State to the debtor, unless a longer period applies in respect of the debt in question in terms of paragraph (i) above.

(iii) **Six years** in respect of a debt arising from a bill of exchange or other negotiable **instrument** or from a notaries contract, unless a longer period

applies in respect of the debt in question in terms of paragraph (i) or (ii) above.

(iv) **Three years** in respect of all other debts, save where an Act of Parliament provides otherwise.

3.8.2 GENERAL

Should all the above efforts prove to be unsuccessful and the debtor cannot be traced or it would be uneconomical to take the matter any further, only then must a submission be made requesting the write-off of the debt. This submission must detail all steps taken and the Municipality must maintain audit trails in such instances, and document the reasons for the abandonment of the actions or claims in respect of the debt.

3.8.3 WRITE OFF DEBTS OWING TO THE MUNICIPALITY

(1)GENERAL CONDITIONS

The Municipality will consider debts for write-off in the following general circumstances:

(a)When debts have prescribed, as contemplated in paragraph 3.8.1 above;

(b)When debts have not been recovered from the deceased, where their estates have been finalized, and recovery of the debts from the heirs is not possible;

(c) When debts are owed by debtors who cannot be traced, notwithstanding compliance with the provisions in paragraph 3.3 above;

(d) When no source documentation is available to substantiate or prove the claims, provided that the Manager Financial Services must have satisfied him/herself that all reasonable steps have been taken to locate the source documents;

(e) When the debtor has emigrated without paying the debts, leaving no assets available for attachment and the debtors' whereabouts are unknown;

(f) When it is not economical to pursue the debt further.

Note: Unless affordable arrangements can be made with tracing agents or attorneys, the costs associated with the tracing of a debtor and subsequent legal costs occasioned thereby, could exceed the amount claimed. It would therefore not be in the Municipality's interest to attempt recovery of debts where the prospects of recovery are remote, and where the possibility exists that the costs associated with recovery may exceed the debt.

(2)SPECIFIC CONDITIONS

The Municipality will consider debts for write-off in the following specific circumstances:

2.1 Sundry Debt:

Debt owed to Council arising from auxiliary services rendered by Council will be regarded as irrecoverable in the following instances:

- If the debt has prescribed;
- In circumstances contemplated in 3.8.3 (i) (a) to (f) above

3.8.4 FINAL ACTION

Whenever all the legal avenues, procedures and steps listed above have been exhausted, the arrear amounts should be classified as irrecoverable and should be written off by the person to whom the authority to do so has been delegated under the Municipality's system of delegations

Immediately after 30 June each year, or more regularly if requested by Council, the Manager Financial Services must present to the Council a report listing the following:

(a) For noting – details of the debts that was written off during the year ending 30 June under delegated authority, together with the reasons for the write offs; and

(b) For consideration – details of any debt, not included under (a) above, which is believed to be irrecoverable, together with the reasons for this conclusion. The

council shall then approve the write-off of such arrears, it if is satisfied with the reasons provided.

3.8.5 BAD DEBTS RECOVERED

The approval of Council for the write-off of any debt does not mean that actions to recover the money will be terminated, however, further actions will be instituted depending on the costs involved and if debt is recovered it will be recorded in the financial records of Council as recovered.

4. GENERAL PROVISIONS

4.1 COLLECTION COSTS

All legal costs and any other expenses incurred by the Municipality in order to recover monies owing by a debtor to the Municipality, shall be debited against that debtor's account and/or collected by an attorney.

Collection commission and other expenses incurred by the municipality in order to recover monies owing by a debtor to the municipality, is not recoverable from the debtor.

4.2 DISHONOURED PAYMENTS

Should any payment made to the Municipality by means of a negotiable instrument be dishonoured by a bank at a later stage, the Manager: Financial Services may –

(1) impose costs and administration fees on the account of that debtor at a rate to be determined by the council from time to time; and

(2) after payment tendered by a debtor is dishonoured for a third time by a bank, notify that person in writing that all future payments may only be made in cash.

4.3 ACCESS TO PREMISES

An occupier of premises in the area of jurisdiction of the Municipality must give an authorised representative of the Municipality or of a service provider access at all reasonable hours to the premises.

4.4 SIGNING OF NOTICES AND DOCUMENTS

A notice or document issued by the Municipality pursuant to a by-law promulgated by the Municipality and signed by a staff member of the Municipality is deemed to have been properly issued and shall be accepted by the court as evidence of that fact upon the mere submission thereof.

4.5 CERTIFICATION OF DOCUMENTS

Any order, notice or other document which needs to be certified by the Municipality, is deemed to have been sufficiently certified if it is signed by the Municipal Manager or a duly authorised official of the Municipality to whom such powers were delegated by means of a decision of the Municipality's council or pursuant to a by-law.

4.6 PRIMA FACIE EVIDENCE

In lawsuits initiated by the Municipality, the mere submission of a certificate reflecting the amount due and payable to the Municipality and signed by the Municipal Manager or a suitably qualified official authorised thereto by the Municipal Manager, shall be accepted by the court as *prima facie* evidence that the amount is due.

4.7 DATA MAINTENANCE

Should the client contact the municipality at any time, his/her details as reflected on the financial system should be verified and checked and adjusted accordingly.

4.8 SHORT TITLE

This policy is called the Credit Control, Debt Collection Policy of the Eden District Municipality.

ANNEXURE E

EDEN DISTRICT MUNICIPALITY
FUNDING AND RESERVE POLICY

EDEN DISTRICT MUNICIPALITY

FUNDING AND RESERVES POLICY

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FUNDING AND RESERVE POLICY

1. INTRODUCTION AND OBJECTIVE

The funding and reserves policy is aimed to ensure that the municipality has sufficient and cost-effective funding in order to achieve its objectives through the implementation of its operating and capital budgets.

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The objectives of the policy are to:

1.1 Ensure that the Medium Term Expenditure Framework (annual budget) of the municipality is appropriately funded.

1.2 Ensure that cash resources and reserves are maintained at the required levels to avoid future year unfunded liabilities.

1.3 To achieve financial sustainability.

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2. SECTION A: FUNDING POLICY

LEGISLATIVE REQUIREMENTS

This policy is mandated by Section 8 of the Local Government: Municipal Budget and Reporting Regulations which is made in terms of section 168 of the Municipal Finance Management Act, 2003, (Act No. 56 of 2003) (MFMA).

In terms of Sections 18 and 19 of the MFMA, an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses no committed for other purposes. and

- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes.

The requirements of the MFMA are therefore clear in that the budget must be cash – backed i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid.

In determining whether the budget is actually cash-backed and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.2 STATEMENT OF INTENT

The municipality will not pass a budget which is not cash – backed or where any of the indicators as listed in this document are negative, unless acceptable reasons can be provided for non-compliance, provided that the requirements of the MFMA must at all times be adhered to.

2.3 CASH MANAGEMENT

Cash must be managed in terms of the municipality's Cash Management and Investment Policy.

2.4 DEBT MANAGEMENT

Debt must be managed in terms of the municipality's Debt Management Policy, together with any requirements in this policy.

2.5 FUNDING THE OPERATING BUDGET

2.5.1 INTRODUCTION

The municipality's objective is that the user of municipal resources must pay for such usage in the period it occurs.

The municipality however, recognises the plight of the poor, and in line with national and provincial objectives, the municipality commits itself to subsidised services to the poor. This will necessitate cross subsidisation in tariffs to be calculated in the budget process.

2.5.2 GENERAL PRINCIPLE WHEN COMPILING THE OPERATING BUDGET

The following specific principles apply when compiling the budget:

a) The budget must be cash – backed, i.e. revenue and expenditure projections must be realistic and the provision for impairment of receivables must be calculated on proven recovery rates;

b) Growth parameters must be realistic and be based on historic patterns adjusted for current reliable information;

c) Tariff adjustments must be fair;

d) Revenue from Government Grants and Subsides must be in accordance with the amounts promulgated in the Division of Revenue Act, proven provincial transfers and any possible transfers to or from other municipalities.

For the purpose of the Cash flow budget any National or Provincial grants that have been re-appropriated for roll–over purposes must be excluded from the calculation as it must be included in changes in Cash and Cash Equivalents and Payables.

Furthermore, in the budget the total grants recognised as revenue must equal the total expected expenditure from grants, inclusive of capital expenditure and VAT as per directive given in MFMA circular 48.

e) Projected revenue from services charges must be reflected as net (all billing less revenue foregone, which is free basic services, discounts and rebates).

f) Only changes in fair values related to cash may be included in the cash flow budget. Changes to unamortised discount must be included in the Operating Budget but excluded in the cash flow budget.

g) Employee related costs include contributions to non-current and current employee benefits. It is acknowledged that the non-current benefits' requirements are well above the initial cash capabilities of the municipality, and it is therefore determined that provision for the short term portion of employee benefits, as well as an operating surplus

calculated at 5% of the prior year balance of the long–term benefits, be included in the operating budget, in order to build sufficient cash for these requirements. The cash portion of the employee benefits must be accounted for in an “Employee Benefits Reserve”.

h) Depreciation must be fully budgeted for in the operating budget.

In order to ensure a sufficient accumulation of cash for the replacement of Property, Plant and Equipment and Intangible Assets, the amount of depreciation on assets funded from own sources, excluding assets funded from grants, public contributions and external loans must be reflected as a surplus on the cash flow budget.

i) Contributions to provisions (non-current and current) do not form part of the cash flow. It is however, necessary to provide for an increase in cash resources in order to comply with the conditions of the provision at the time when it is needed.

2.7 FUNDING THE CAPITAL BUDGET

2.7.1 INTRODUCTION

The municipality’s objective is to maintain, through proper maintenance and replacement measures, existing levels of service and to improve and implement services which are neglected or non – existent.

In order to achieve this objective, the municipality must annually, within financial means, budget for the replacement of redundant assets as well as new assets.

2.7.2 FUNDING SOURCES FOR CAPITAL EXPENDITURE

The capital budget can be funded by way of own contributions, grants, public contributions as well as external loans.

Own Contributions

The capital budget financed from own contributions must primarily be funded from the Capital Replacement Reserve.

Notwithstanding the above the capital budget or portions thereof may also be funded from surplus cash. The allocations of the funding sources from own contributions are determined during the budget process.

Grants (Including Public Contributions)

Grants for capital expenditure have become a common practice, especially in order to extend service delivery to previously disadvantaged areas. While such grants are welcomed, care should also be taken that unusual grant funding does not place an unreasonable burden on future operating and maintenance costs which may be higher than the ability to maintain the service(s).

It is therefore determined that the accounting officer must evaluate the long term effect of unusual capital grants on future tariffs, and if deemed necessary, report on such to Council.

It is furthermore determined that the depreciation charges on assets financed from grants and donations must not have a negative effect on tariffs charged to the users of such assets. The Accounting Officer must put such accounting measures in place to comply with this requirement, to a reasonable extent.

External Loans

The municipality may only raise loans in accordance with its Debt Management Policy.

The Accounting Officer must also put such accounting measures in place to ensure that no unspent portions of loans are utilised for operating purposes.

For budgeting purposes any difference between proposed capital spending from loans and proposed loans raised must be included in the cash surplus for the year.

2.8 FUNDING COMPLIANCE MEASUREMENT

2.8.1 INTRODUCTION

The municipality wants to ensure that the budget or adjustments budget complies with the requirements of the MFMA and this policy. For this purpose, a set of indicators must be used as part of the budget process and be submitted with the budget. These indicators include all the indicators as recommended by National Treasury as well as reconciliations according to this policy. Any additional indicators recommended by National Treasury in future must also be taken into account, as well as any additional reconciliation items as either determined by the Council or the Accounting Officer.

If any of the indicators are negative during the compilation or approval process of the budget, the budget may not be approved until all the indicators provide a positive return, unless any negative indicators can be reasonably explained and future budget projections address the turn-around of these indicators to within acceptable levels.

2.8.2 CASH PLUS INVESTMENTS LESS APPLICATION OF FUNDS

- The overall cash position of the municipality must be sufficient to include:
- unspent conditional grants;
- unspent conditional public contributions;
- unspent borrowings;
- vat due to SARS;
- secured investments;
- the cash portion of statutory funds such as the Housing Development Fund;
- other working capital requirements; and
- In addition, it must be sufficient to back reserves as approved by the municipality and the portions of provisions as indicated elsewhere in this policy.

2.8.3 SURPLUS/DEFICIT EXCLUDING DEPRECIATION OFFSETS

Should the budget result in a deficit after the offsetting, the budget will be deemed unfunded and must be revised.

3. SECTION B: RESERVES POLICY

3.1 INTRODUCTION

The municipality recognises the importance of providing to the municipality itself, as well as its creditors, financiers, staff, and general public a measure of protection for future losses, as well as providing the necessary cash resources for future capital replacements and other current and non-current liabilities.

This policy aims to provide for such measure of protection by creating certain reserves.

3.2 LEGAL REQUIREMENTS

There are no specific legal requirements for the creation of reserves, except for the Housing Development Fund. The GRAP Standards itself also do not provide for reserves.

However, the GRAP “Framework for the Preparation and Presentation of Financial Statements” states in paragraph 91 that such reserves may be created, but “Fund Accounting” is not allowed and any such reserves must be a “legal” reserve, i.e. created by law or Council Resolution.

3.3 TYPES OF RESERVES

In order to provide for sufficient cash resources for future expenditure, the municipality hereby approves the establishment of the following reserves:

(a) Capital Replacement Reserve (CRR)

The CRR is to be utilised for future capital expenditure from own funds and may not be used for maintenance or other operating expenditure.

4. REVIEW

This policy will be reviewed annually to ensure that it complies with changes in applicable legislation and regulation.

ANNEXURE F

EDEN DISTRICT MUNICIPALITY BUDGET POLICY

EDEN DISTRICT MUNICIPALITY

BUDGET POLICY

Date of implementation 1 July 2016

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DEFINITIONS

"Accounting Officer"

(a) means the Municipal Manager;

“Allocation", means

(a) a municipality's share of the local government's equitable share referred to in section 214(l) (a) of the Constitution;

(b) an allocation of money to a municipality in terms of section 214(1) (c) of the Constitution;

(c) an allocation of money to a municipality in terms of a provincial budget; or

(d) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;

"Approved budget," means an annual budget

(a) approved by a municipal council in terms of section 24 of the MFMA, or

(b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

“Basic Municipal Service" means a municipal service that is necessary to ensure an acceptable and Reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

"Budget-related Policy" means a policy of a municipality affecting or affected by the annual budget of the municipality, including

(a) the tariffs policy, which the municipality must adopt in terms of section 74 of the

Municipal Systems Act;

(b) the rates policy which the municipality must adopt in terms of section 3 of the municipal property rates Act;

(c) the credit control and debt collection policy, which the municipality must adopt in terms of section 96 of the Municipal Systems Act;

(d) the cash management and investment policy which the municipality must adopt in terms of section 13(2) of the Act;

(e) a borrowing policy which must comply with Chapter 6 of the Act;

(f) a funding and reserves policy;

(g) a policy related to the long-term financial plan;

(h) the supply chain management policy which the municipality is required o adopt in terms of section 111 of the Act;

(i) any policies dealing with the management and disposal of assets;

(j) any policies dealing with infrastructure investment and capital projects, including –

(i) the policy governing the planning and approval of capital projects; and

(ii) the policy on developer contributions for property developments;

(k) the indigents policy of the municipality;

(l) any policies related to the provision of free basic services;

(m) any policies related to budget implementation and monitoring including –

(i) a policy dealing with the shifting of funds within votes;

(ii) a policy dealing with unforeseen and unavoidable expenditure; and

(iii) policies dealing with management and oversight;

(n) any policies related to the managing electricity and water including -

(i) a policy related to the management of losses; and

(ii) a policy to promote conservation and efficiency;

(o) any polices related to personnel including polices on overtime, vacancies and temporary staff;

(p) any policies dealing with municipal entities, including –

(i) the service delivery agreement; and

(ii) the dividend preference of the municipality; and

(q) any other budget-related or financial management policies of the municipality.

"Budget transfer" means transfer of funding within a function / vote.

"Budget Year" means the financial year of the municipality for which an annual budget is to be approved in terms of section 16(1) of the MFMA;

“chief financial officer” means a person designated in terms of section 80(2) (a) of the

MFMA;

“councillor” means a member of a municipal council;

"creditor", means a person to whom money is owed by the municipality;

"current year" means the financial year, which has already commenced, but not yet ended;

"delegation", in relation to a duty, includes an instruction or request to perform or to assist in performing the duty;

"financial recovery plan" means a plan prepared in terms of section 141 of the MFMA

"financial statements", means statements consisting of at least

(a) a statement of financial position;

(b) a statement of financial performance;

(c) Statement of change in net assets

(d) a cash-flow statement;

(e) any other statements that may be prescribed; and

(f) any notes to these statements;

"financial year" means a twelve months period commencing on 1 July and ending on 30 June each year

"financing agreement" includes any loan agreement, lease, and instalment purchase contract or hire purchase arrangement under which a municipality undertakes to repay a long-term debt over a period of time;

"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"irregular expenditure", means

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in Accordance with, a requirement of the MFMA Act, and which has not been condoned in terms of section 170 of the MFMA;

(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure";

"investment", in relation to funds of a municipality, means

(a) the placing on deposit of funds of a municipality with a financial institution; or

(b) the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

"lender", means a person who provides debt finance to a municipality;

"local community" has the meaning assigned to it in section 1 of the Municipal Systems Act;

"Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

“long-term debt" means debt repayable over a period exceeding one year;

"executive mayor" means the councillor elected as the executive mayor of the municipality

in terms of section 55 of the Municipal Structures Act;

"municipal council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

"municipal debt instrument" means any note, bond, debenture or other evidence of indebtedness issued by a municipality, including dematerialised or electronic evidence of indebtedness intended to be used in trade;

"municipal entity" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"municipality"

(a) when referred to as a corporate body, means a municipality as described in section 2 of the Municipal Systems Act; or

(b) when referred to as a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);

"accounting officer" means a person appointed in terms of section 82(l) (a) or (b) of the Municipal Structures Act;

"municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"municipal tariff" means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

"municipal tax" means property rates or other taxes, levies or duties that a municipality may impose;

"National Treasury" means the National Treasury established by section 5 of the Public Finance Management Act;

"official", means

(a) an employee of a municipality or municipal entity;

(b) a person seconded to a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity; or

(c) a person contracted by a municipality or municipal entity to work as a member of the staff of the municipality or municipal entity otherwise than as an employee;

"overspending"

(a) means causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;

(b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or

(c) in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"past financial year" means the financial year preceding the current year;

"quarter" means any of the following periods in a financial year:

(a) 1 July to 30 September;

(b) 1 October to 31 December;

(c) 1 January to 31 March; or

(d) 1 April to 30 June;

"service delivery and budget implementation plan" means a detailed plan approved by the executive mayor of a municipality in terms of section 53(l)(c)(ii) of the MFMA for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate

(a) projections for each month of(

(i) revenue to be collected, by source; and

(ii) operational and capital expenditure, by vote;

(b) service delivery targets and performance indicators for each quarter; and

(c) any other matters that may be prescribed, and includes any revisions of such plan by the executive mayor in terms of section 54(l) (c) of the MFMA;

"short-term debt" means debt repayable over a period not exceeding one year;

"standards of generally recognised accounting practice", (GRAP) means an accounting practice complying with standards applicable to municipalities or municipal entities as determined by the Accounting Standards Board (ASB)

"unauthorised expenditure", means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes

(a) overspending of the total amount appropriated in the municipality's approved budget;

(b) overspending of the total amount appropriated for a vote in the approved budget;

(c) expenditure from a vote unrelated to the department or functional area covered by the vote;

(d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;

(e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or

(f) a grant by the municipality otherwise than in accordance with the MFMA;

"virement" means transfer of funds between functions / votes

"vote" means

(a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and

(b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

2. INTRODUCTION

In terms of the Municipal Finance Management Act, No. 56 of 2003, Chapter 4 on Municipal Budgets, subsection (16), states that the council of a municipality must for each financial year approve an annual budget for the municipality before the commencement of that financial year. According to subsection (2) of the Act concerned,

in order to comply with subsection (1), the executive mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

This policy must be read, analysed, explained, interpreted, implemented and understood against this legislative background. The budget plays a critical role in an attempt to realise diverse community needs. Central to this, the formulation of a municipality budget must take into account the government's macro-economic and fiscal policy fundamentals. In brief, the conceptualisation and the operationalisation of the budget must be located within the national government's policy framework.

3. OBJECTIVE

The objective of the budget policy is to set out:

- The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget, (MTREF)
- The responsibilities of the executive mayor, the accounting officer, the chief financial officer and other senior managers in compiling the budget
- To establish and maintain procedures to ensure adherence to Eden District Municipality's IDP review and budget processes.

4. BUDGETING PRINCIPLES

- The municipality shall not budget for a cash deficit

The municipality should ensure that revenue projections in the budget are realistic taking into account actual collection levels but taking into account any changes in the environment which can influence the collection rates.

- Expenditure may only be incurred in terms of the approved annual budget (or adjustment budget) and within the limits of the amounts appropriated for each vote in the approved budget.
- Eden District Municipality shall prepare a three-year budget (medium term revenue and expenditure framework (MTREF)) and that will be reviewed annually and approved by Council.
- The MTREF budget must at all times be within the framework of the Municipal Integrated Development Plan (IDP).

5. BUDGET PREPARATION PROCESS

5.1 Budget Steering Committee

A Budget Steering Committee must be established by the Executive Mayor in terms of regulation 4 of the Municipal Budget and Reporting Regulations, to provide technical assistance to the Mayor in discharging the budget process and related matters set out in section 53 of the Act.

5.2 Quality Certification

Whenever an annual budget and supporting documentation, an adjustment budget and supporting documentation or an in-year report of a municipality is submitted to the mayor, tabled in the municipal council, made public or submitted to another

organ of state, it must be accompanied by a quality certificate complying with Schedule A, B or C of the regulations, as the case may be, and signed by the municipal manager. (Regulation 5).

5.3. Formulation of the budget

(a) The Accounting Officer with the assistance of the Chief Financial Officer, Deputy Manager: BTO and the Manager IDP shall draft the IDP process plan as well as the budget timetable for the municipality including municipal entities for the ensuing financial year.

(b) The executive mayor shall table the IDP process plan as well as the budget timetable to Council not later than 31 August of each year for approval (10 months before the start of the next budget year).

(c) IDP process plan as well as the budget timetable shall indicate the key deadlines for the review of the IDP as well as the preparation of the medium term revenue and expenditure framework budget and the revision of the annual budget. Such target dates shall follow the prescriptions of the Municipal

Finance Management Act (MFMA), Municipal Budget and reporting regulations as well as the guidelines set by National Treasury or any other legislation that may be applicable.

(d) The Executive Mayor shall table the draft IDP and MTREF budget to council by 31 March of each year (90 days before the start of the new budget year) together with the draft resolutions and budget related policies.

(e) The Chief Financial Officer and senior managers undertake the technical assumptions and changes to be made to the budget.

(f) The Deputy Manager: BTO will provide assistance and guidance to the senior management to forecast the projections of the tariffs, revenue, and expenditure to be included in the MTREF.

(g) The Deputy Manager: BTO with the assistance of the BTO office will compile the budget in the prescribed formats with the inputs receive from the Accounting Officer, CFO and the senior managers.

(h) The budget must be in the prescribed format by National Treasury, and must be divided into capital and operating budget.

(i) The budget must reflect the realistically expected revenues by major source for the budget year concerned that is estimated to be collected. (Section 18(2 (a) & (b)) :

(a) projected revenue for the current year based on collection levels to date; and

(b) actual revenue collected in previous financial years

(j) According to Section 18 of the MFMA, an annual budget may only be funded from:

Realistically anticipated revenues to be collected;

Cash-backed accumulated funds from previous years' surpluses not committed for other purpose; and

Borrowed funds, but only for the capital budget referred to in section 17 (2).

(j) The expenditure reflected in the budget must be divided into the different line items and per vote.

(k) The budget must contain the information related to the two financial years following the financial year to which the budget relates, as well as the estimated revenues and expenditure for the current year and the two prior year actual revenue and expenditure.

5.4. Public participation process

Immediately after the draft annual budget has been tabled, the municipality invites the public, stakeholder organisations, to make representation at the council hearings and to submit comments in response to the draft budget.

Section 22 of the MFMA states:

Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must:

In accordance with Chapter 4 of the Municipal Structures Act –

Make public the annual budget and the documents referred in section 17 (3); and

Invite the local community to submit representation in connection with the budget; and

Submit the annual budget –

(i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and

In either format to any prescribed national or provincial organ of state and to other municipalities affected by the budget.

Section 23 of the MFMA states: (consultations on tabled budget)

When the annual budget has been tabled the municipal council must consider any views of –

The local community; and

The National Treasury, the relevant provincial treasury ad any provincial or national organs of state or municipalities which made submissions on the budget.

After considering all budget submissions, the council must give the mayor an opportunity –

To respond to the submissions; and

If necessary, to revise the budget and table amendments for consideration by the council..

The National Treasury may issue guidelines on the manner in which municipal councils should process their annual budgets, including guideline on the formation of a committee of the council to consider the budget and to hold public hearings.

No guidelines issued in terms of subsection (3) are binding on a municipal council unless adopted by the council.

5.5. Approval of the annual original budget

(a) Council shall consider the next medium term expenditure framework budget for approval not later than 31 May (30 days before the start of the budget year).

(b) The council resolution, must contain the budget related policies and performance measures to be adopted, the budget (MTREF) (operating and capital budget), tariffs and any other information required by legislation..

(c) Should the municipality fail to approve the budget before the start of the budget year, the executive mayor must inform the MEC for Finance that the budget has not been approved.

(d) The budget tabled to Council for approval shall include the following supporting documents:

i. draft resolutions approving the budget;

ii. other taxes and tariffs for the financial year concerned;

iii. measurable performance objectives for each budget vote, taking into account the municipality's IDP;

iv. the projected cash flows for the financial year by revenue sources and expenditure votes;

v. any proposed amendments to the IDP;

vi. any proposed amendments to the budget-related policies;

vii. the cost to the municipality of the salaries, allowances and other benefits of its political office bearers and other councillors, the accounting officer, the chief financial officer, and other senior managers;

viii. particulars of any proposed allocations or grants to other municipalities, municipal entities, external mechanisms assisting the municipality in service delivery, other organs of state, and organisations such as Non-Governmental Organisations, welfare institutions and so on;

ix. particulars of the municipality's investments; and

x. various information in regard to municipal entities under the shared or sole control of the municipality

5.6. Publication of the budget

(a) Within 14 days after the draft annual budget has been tabled, the municipality must publish the budget and other budget-related documentation on the municipal website to be accessible to the public.

(b) The Chief Financial Officer or the Deputy Manager: BTO must within 14 days after the draft annual budget is tabled:

(i) submit the approved budget in both printed and electronic formats to the National Treasury, the Provincial Treasury as well as publish it on the municipal website.

(ii) ensure that a newspaper advertisement is placed that the draft budget is available at the Municipal offices and available for comments.

5.7. Service Delivery and Budget Implementation Plan (SDBIP)

(a) The Executive mayor must approve the Service Delivery and Budget Implementation Plan not later than 28 days after the approval of the Budget by Council.

(b) The SDBIP shall include the following components:

(i) Monthly projections of revenue to be collected for each source

(ii) Monthly projections of expenditure (operating and capital) and revenue for each vote

(iii) Quarterly projections of service delivery targets and performance indicators for each vote

(iv) Ward information for expenditure and service delivery

(v) Detailed capital works plan broken down by ward over three years

(vi) Any other information that may be required by legislation.

6. CAPITAL BUDGET

(a) Expenditure of a project shall be included in the capital budget if it meets the asset definition i.e. if it results in an asset being acquired or created and has a useful life in excess of one year.

(b) The capital budget shall distinguish between replacement and new assets.

(c) A municipality may spend money on a capital project only if the money for the project has been appropriated in the capital budget.

(d) The envisaged sources of funding for the capital budget must be properly considered and the Council must be satisfied that this funding is available and has not been committed for other purposes. Refer to above section with regards to the funding of the budget.

(e) Before approving a capital project, the Council must consider:

(i) the projected cost of the project over all the ensuing financial years until the project becomes operational,

ii. future operational costs and any revenues, which may arise in respect of such project, including the likely future impact on operating budget (i.e. on property rates and service tariffs).

(f) Before approving the capital budget, the council shall consider:

(i) the impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans,

(ii) depreciation of fixed assets,

(iii) maintenance of fixed assets, and

(iv) any other ordinary operational expenses associated with any item on such capital budget.

(g) Council shall approve the annual or adjustment capital budget only if it has been properly cash funded.

(h) The capital expenditure shall be funded from the following sources:

(i) Revenue or Surplus

- If any project is to be financed from revenue this financing must be included in the cash budget to raise sufficient cash for the expenditure.
- If the project is to be financed from surplus there must be sufficient cash available at time of execution of the project.

(ii) External loans

- External loans can be raised only if it is linked to the financing of an asset;
- A capital project to be financed from an external loan can only be included in the budget if the loan has been secured or if can be reasonably assumed as being secured;
- The loan redemption period should not exceed the estimated life span of the asset. If this happens the interest payable on the excess redemption period shall be declared as fruitless expenditure;
- Interest payable on external loans shall be included as a cost in the operating budget;
- Finance charges relating to such loans shall be charged to or apportioned only between the departments or votes to which the projects relate.
- Sectiion 46 with regards to taking up of a loan must be adhered to.

Capital Replacement Reserve (CRR)

- Council shall establish a CRR for the purpose of financing capital projects and the acquisition of assets. Such reserve can be funded from:

inappropriate cash-backed surpluses to the extent that such surpluses are not required for operational purposes;

interest on the investments of the CRR, appropriated in terms of the investments policy;

additional amounts appropriated as contributions in each annual or adjustments budget; and

interact on investments of unutilised grants;

only VAT claimed back on grants and subsidies; and

Sale of land and profit or loss on the sale of assets.

- Before any asset can be financed from the CRR the financing must be available within the reserve and available as cash as this fund must be cash backed;

- If there is insufficient cash available to fund the CRR this reserve fund must then be adjusted to equal the available cash;

- Transfers to the CRR must be budgeted for in the cash budget

Grant Funding

- Non capital expenditure funded from grants

must be budgeted for as part of the revenue budget;

Expenditure must be reimbursed from the funding creditor and transferred to the operating and must be budgeted for as such.

Capital expenditure must be budgeted for in the capital budget;

- All unutilized grants received must be ring fenced and cash backed.

7. OPERATING BUDGET

(a) The municipality shall budget in each annual and adjustments budget for the contribution to:

(i) provision for accrued leave entitlements .

(ii) entitlement of officials as at 30 June of each financial year,

(iii) provision for the impairment of debtors taking into account prior year, current year improvements and future improvement in debt collection percentages.

(iv) provision for the obsolescence and deterioration of stock in accordance with its stores management policy

(v) Depreciation and finance charges shall be charged to or apportioned only between the departments or votes to which the projects relate.

(vi) At least 2% of the operating budget component of each annual and adjustments budget shall be set aside for maintenance. (Excluding Allocation for Roads from Department of Public Transport and Private Public Partnerships and costs to be paid to the private partner and non-cash items)

(vii) Any other matters that need to be included in the budget.

(b) When considering the draft annual budget, council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

(c) The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts.

(d) The operating budget shall reflect the impact of the capital component on:

- depreciation charges
- repairs and maintenance expenses
    - interest payable on external borrowings.
    - other operating expenses.'
- any other matters that may be prescribed by GRAP or legislation

8. FUNDING OF CAPITAL AND OPERATING BUDGET

(a) The budget may be financed only from:

(i) realistically expected revenues, based on current and previous collection levels;

(ii) cash-backed funds available from previous surpluses where such funds are not required for other purposes; and

(iii) borrowed funds in respect of the capital budget only.

9. UNSPENT FUNDS / ROLL OVER OF BUDGET

(a) The appropriation of funds in an annual or adjustments budget will lapse to the extent that they are unspent by the end of the relevant budget year, but except for funds relating to capital expenditure.

(b) Only unspent grant (if the conditions for such grant funding allows that) or loan funded capital budget may be rolled over to the next budget year

(c) Conditions of the grant fund shall be taken into account in applying for such roll over of funds

(d) No funding for projects funded from the Capital Replacement Reserve shall be rolled over to the next budget year except in cases where a commitment has been made at least 30 days (31 May each year) prior the end of that particular financial year.

(e) No unspent operating budget shall be rolled over to the next budget year

10. ADJUSTMENT BUDGET

Each adjustments budget shall reflect realistic excess, however nominal, of current revenues over expenditure.

(a) The chief financial officer and the Deputy Manager: BTO shall ensure that the adjustments budgets comply with the requirements of the National Treasury reflect the budget priorities determined by the executive mayor and comply with all budget-related policies, and shall make recommendations to the executive mayor on the revision of the IDP and the budget-related policies where these are indicated.

(b) Council may revise its annual budget by means of an adjustments budget in terms of section 28 of the MFMA and according to the timelines of the Municipal Budget and reporting regulations section 23.

(c) The Accounting Officer must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.

(d) The Accounting Officer shall appropriate additional revenues, which have become available but only to revise or accelerate spending programmes already budgeted for or any areas of critical importance identified by Council.

(e) The Council shall in such adjustments budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Executive Mayor.

(f) An adjustments budget must contain all of the following:

(i) an explanation of how the adjustments affect the approved annual budget;

(ii) appropriate motivations for material adjustments; and

(iii) an explanation of the impact of any increased spending on the current and future annual budgets.

(g) Any unappropriate surplus from previous financial years, even if fully cash-backed, shall not be used to balance any adjustments budget, but shall be appropriated to the municipality's capital replacement reserve.

(h) Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.

(i) Unauthorised expenses may be authorised in an adjustments budget.

(j) In regard to unforeseen and unavoidable expenditure, the following apply:

(i) the Executive mayor may authorise such expenses in an emergency or other exceptional circumstances in terms of Section 29 of the MFMA;

(ii) these expenses must be reported by the Executive mayor to the next Council meeting;

(iii) the expenses must be appropriated in an adjustments budget; and

(iv) Council must pass the adjustments budget within sixty days after the expenses were incurred.

11. BUDGET TRANSFERS AND VIREMENTS

Virement is the process of transferring budgeted funds from one line item number to another, with the approval of the relevant Senior Manager,CFO and Accounting Officer, to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes. {Section 28 (2) (d) MFMA}.

11.1 VIREMENT PROCEDURE

a) All virement proposals must be completed on the appropriate documentation which is

submitted to the CFO who recommends such virement to the Municipal Manager who will approve the virement.

(b) After approval, the relevant documentation is forwarded to the Deputy Manager: BTO for review and implementation.

b) All virements must be signed by the executive manager of the directorate within which the vote is allocated. (Section 79 MFMA)

c) All virements should be approved in line with Council's System of Delegation.

d) Projected cash flows in the SDBIP should be adjusted in line with the virement.

e) All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)

11.2 VIREMENT RESTRICTIONS

a) Virements between votes (directorates/departments) are not permitted

b) Virements between the capital budget and the operating budget are not allowed.

c) No virement may be made where it would result in over expenditure of a line item (Section 32 MFMA)

d) Virements should not result in adding 'new' projects to the Capital Budget.

e) Budgets from the following line items may only be transferred by Financial Services:

(i) Salaries and allowances

(ii) Depreciation

(iii) Capital Cost (Interest and Redemption)

(iv) Appropriations

(v) Contributions to Funds and Provisions

(vi) Administration Cost

(vii) Municipal Services Consumption (Water, Electricity, Refuse and Sewerage)

(viii) Any other accounting/ GRAP/ mSCOA related items

f) Virements to or from the following items should not be permitted: bulk purchases; debt impairment, interest charges, grants to individuals, revenue foregone, insurance and VAT).

g) An approved virement does not give expenditure authority and all expenditure resulting from approved virements must still be subject to the procurement/supply chain management policy of Council as periodically reviewed.

h) Virements may not be made between Expenditure and Income.

12. BUDGET IMPLEMENTATION

12.1 Monitoring

(a) The accounting officer with the assistance of the chief financial officer and other senior managers is responsible for the implementation of the budget, and must take reasonable steps to ensure that:

- funds are spent in accordance with the budget;
- expenditure are reduced if expected revenues are less than projected; and
- revenues and expenses are properly monitored.

(b) The Accounting officer with the assistance of the chief financial officer must prepare any adjustments budget when such budget is necessary and submit it to the Executive mayor for consideration and tabling to Council.

(c) The Deputy Manager: BTO must assist the accounting officer and the chief financial officer with recommendations where adjustments are necessary and any other information pertaining to the budget and possible shortfalls, overspending, unauthorized expenditure, etc.

(d) The Accounting officer must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.

12.2 Reporting

12.2.1 Monthly budget statements

(a) The accounting officer with the assistance of the chief financial officer must, not later than ten working days after the end of each calendar month, submit to the Executive mayor and Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar

month, as well as on the state of the budget cumulatively for the financial year to date.

The Supervisor: BTO will compile the report and will be reviewed by the Deputy Manager: BTO who will submit it to chief financial officer for review and to the accounting officer for review and approval.

This report must reflect the following:

(i) actual revenues per source, compared with budgeted revenues;

(ii) actual expenses per vote, compared with budgeted expenses;

(iii) actual capital expenditure per vote, compared with budgeted expenses;

(iv) actual borrowings, compared with the borrowings envisaged to fund the capital budget;

(v) the amount of allocations received, compared with the budgeted amount;

(vi) actual expenses against allocations, but excluding expenses in respect of the equitable share;

(vii) explanations of any material variances between the actual revenues and expenses as indicated above and the projected revenues by source and expenses by vote as set out in the service delivery and budget implementation plan;

(viii) the remedial or corrective steps to be taken to ensure that the relevant projections remain within the approved or revised budget; and

(ix) projections of the revenues and expenses for the remainder of the financial year, together with an indication of how and where the original projections have been revised.

(b) The report to the National Treasury must be both in electronic format and in a signed written document.

12.2.2 Quarterly Reports

The Executive mayor must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.

The Supervisor: BTO will compile the report and will be reviewed by the Deputy Manager: BTO who will submit it to the accounting officer and chief financial officer for review .

The accounting officer will submit the report ot the Mayor for review and submit to Council.

12.2.3 Mid-year budget and performance assessment

(a) The Accounting officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance indicators which were set in the service delivery and budget implementation plan.

(b) The Supervisor: BTO will compile the report and will be reviewed by the Deputy Manager: BTO who will submit it to the accounting officer and chief financial officer for review

(c) The Accounting officer must then submit a report on such assessment to the Executive mayor by 25 January each year and to Council, Provincial Treasury and National Treasury by 31 January each year.

(d) The Accounting officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

13. CONCLUSION

All budget s and budget related documentation must be placed on the municipality's official website as prescribed by legislation.

ANNEXURE G
SCM POLICY

EDM'S SUPPLY CHAIN MANAGEMENT POLICY

Adopted by Council: 25/05/10 COUNCIL RESOLUTION DC 254/05/10

LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT, 2003
Date of adoption: **[*25/05/10*]**

Council resolves in terms of section 111 of the Local Government Municipal Finance Management Act (No. 56 of 2003), to adopt the following proposal as the Supply Chain Management Policy of the municipality.

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Definitions

1. In this Policy, unless the context otherwise indicates, a word or expression to which a meaning has been assigned in the Act has the same meaning as in the Act, and -

"competitive bidding process" means a competitive bidding process referred to in paragraph 12 (1) (d) of this Policy;

"competitive bid" means a bid in terms of a competitive bidding process;

"emergency" means is a serious, unexpected, unforeseen and potentially dangerous and damaging situation requiring immediate action and which is not due to lack of planning, if left unattended will cause a serious health/life threatening risk or adverse financial ramifications.

"final award", in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;

"formal written price quotation" means quotations referred to in paragraph 12 (1) (c) of this Policy;

"in the service of the state" means to be -

(a) a member of -
  (i) any municipal council;
  (ii) any provincial legislature; or
  (iii) the National Assembly or the National Council of Provinces;
(b) a member of the board of directors of any municipal entity;
(c) an official of any municipality or municipal entity;
(d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
(e) a member of the accounting authority of any national or provincial public entity; or
(f) an employee of Parliament or a provincial legislature;

"long term contract" means a contract with a duration period exceeding one year;

"list of accredited prospective providers" means the list of accredited prospective providers which the **municipality** must keep in terms of paragraph 14 of this policy;

"Other applicable legislation" means any other legislation applicable to municipal supply chain management, including –

(a) the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of2000);
(b) the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of2003); and
(c) the Construction Industry Development Board Act, 2000 (Act No.38 of2000);

"PPPFA" means the preferential Procurement policy framework Act, no 5 of 2000
"Manager reporting directly to the Accounting Officer" means a manager in the employment of the Eden District
Municipality who heads a department and reports to the Municipal Manager

"Treasury guidelines" means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

"the Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);
"the Regulations" means the Local Government: Municipal Finance Management Act, 2003, Municipal Supply Chain Management Regulations published by Government Notice 868 of 2005;

"written or verbal quotations" means quotations referred to in paragraph 12(1) (b) of this Policy.

CHAPTER 1

IMPLEMENTATION OF SUPPLY CHAIN MANAGEMENT POLICY

Supply chain management policy

2.

1. All officials and other role players in the supply chain management system of the municipality must implement this Policy in a way that –

(a) gives effect to -
  (i) section 217 of the Constitution; and
  (ii) Part 1 of Chapter 11 and other applicable provisions of the Act;

(b) is fair, equitable, transparent, competitive and cost effective;

(c) complies with -
  (i) the Regulatory framework prescribed in chapter 2 of the regulations; and
  (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act;

(d) is consistent with other applicable legislation:
  (i) The Preferential Procurement Policy Framework Act
  (ii) The Broad Based Black Economic Empowerment Act
  (iii) The Construction Industry Development Board Act
  (iv) The Local Government: Municipal Systems Act
  (v) The Promotion of Administrative Justice Act
  (vi) The Promotion of Access to Information Act

(e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and

(f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.

(g) assigns the responsibility for the implementation of policy to the Accounting Officer of the Municipality.

2. The Municipality may not act otherwise than in accordance with the supply chain management policy *when* –
    a) Procuring goods or services
    b) Disposing of goods no longer needed or which have become redundant
    c) Disposing or letting of fixed assets, including land needed have proven commercial value no longer required for basic municipal service
    d) Selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
    e) Selecting external mechanisms referred to in section 80(1)(b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act

3. This Policy, except where provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including -
    (a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and
    (b) electricity from Eskom or another public entity, another municipality or a municipal entity.

Adoption and amendment of the supply chain management policy

3.

(1) The accounting officer must
    a) at least annually review the implementation of this Policy; and
        (i) review compliance to norms and standards
        (ii) cost efficiency of the supply chain management process
    b) when the accounting officer considers it necessary submit proposals for the amendment of this Policy to the council.

(2) If the accounting officer submits proposed amendments to the council that differs from the model policy issued by the National Treasury, the accounting officer must –

(i) ensure that such proposed amendments comply with the Regulations; and

(ii) report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

(3) When amending this supply chain management policy the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

(4) The desired outcome of the policy is to provide mechanism to ensure sound, sustainable and accountable Supply Chain Management with the Eden District Municipality while promoting the following LED objectives:

- to stimulate and promote local economic development in a targeted and focused manner;
- to promote resource efficiency and reduce the negative environmental impact of daily operations of the Eden District;
- to facilitate creation of employment and business opportunities for the people of the Eden District with particular reference to B-BBEE;
- to promote the competitiveness of regional businesses;

Delegation of supply chain management powers and duties

4.

1) The council hereby delegates all powers and duties to the accounting officer which are necessary to enable the accounting officer -

i. (a) to discharge the supply chain management responsibilities conferred on accounting officers in terms of -
    1. Chapter 8 or 10 of the Act; and
    2. this Policy;
ii. (b) to maximise administrative and operational efficiency in the implementation of this Policy;
iii. (c) to enforce reasonable cost-effective measures for the prevention of

fraud, corruption, favouritism and unfair and irregular practices in the implementation of this Policy; and

iv. (d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

2) Sections 79 and 106 of the Act apply to the sub delegation of powers and duties delegated to an accounting officer in terms of subparagraph (1).

3) The accounting officer may not sub delegate any supply chain management powers or duties to a person who is not an official of municipality or to a committee which is not exclusively composed of officials of the municipality.

4) This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

Sub delegations

5.

(1) The accounting officer may in terms of section 79 or 106 of the Act sub delegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this Policy, but any such sub delegation must be consistent with subparagraph (2) of this paragraph and paragraph 4 of this Policy.

(2) The power to make a final award -

a. above R 10 million (VAT included) may not be sub delegated by the accounting officer;

b. above R 2 million (VAT Included), but not exceeding R 10 Million (VAT Included), may be sub-delegated but only to –

(i) the chief financial officer;

(ii) a Head of Department; or

(iii) a bid adjudication committee of which the chief financial officer or a senior manager is a member; or

c. not exceeding R 2 million (VAT Included) may be sub-delegate but only to –

(i) the chief financial officer;

(ii) a Manager directly accountable to Accounting Officer

(iii) a manager directly accountable to the Chief Financial Officer or a Senior Manager; or

(iv) a bid adjudication committee.

(3) An official or bid adjudication committee to which the power to make final awards has been sub delegated in accordance with subparagraph 5(2) must within five days of the end of each month submit to the accounting officer a written report containing particulars of each final award made by such official or committee during that month, including-

i. the amount of the award;

ii. the name of the person to whom the award was made; and

iii. the reason why the award was made to that person.

(4) A written report referred to in subparagraph 5(3) must be submitted –

(a) to the accounting officer, in the case of an award by -

i. the chief financial officer;

ii. a senior manager; or

iii. a bid adjudication committee of which the chief financial officer or a senior manager is a member; or

(b) to the chief financial officer or the senior manager responsible for the relevant bid, in the case of an award by -

(i) a manager referred to in subparagraph (2)(c)(iii); or

(ii) a bid adjudication committee of which the chief financial officer or a senior manager is not a member.

(5) Subparagraphs 5(3) and 5(4) of this policy do not apply to

procurements out of petty cash.

(6) This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been sub delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 26 of this Policy.

(7) No supply chain management decision-making powers may be delegated to an advisor or consultant.

Oversight role of council

6.

1. The council reserves its right to maintain oversight over the implementation of this Policy
2. For the purposes of such oversight the accounting officer must –
   I. within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the supply chain management policy of any municipal entity under the sole or share control of the municipality, to the council of the municipality; and
   II. whenever there are serious and material problems in the implementation of this Policy, immediately submit a report to the council.
3. The accounting officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor
4. The reports must be made public in accordance with section 21A of the Municipal Systems Act.
5. Section 117 of the MFMA prohibits a municipal councillor from being a member of a bid committee or attend any other committee evaluating or approving quotations or bids nor may a Municipal Councillor attend any such meeting as an observer.
6. In order to create an environment where business can be conducted with integrity and in a

fair and reasonable manner, this Policy will strive to ensure that the Municipal Manager and all representatives of Eden District Municipality involved in supply chain activities shall act with Integrity and in accordance with the highest ethical standards

7. All supply chain management representatives shall adhere to the code of conduct of municipal staff contained in schedule 2 of the Systems Act, and this Policy's Code of Ethical Standards

Supply chain management unit

7.

1) A supply chain management unit is hereby established to implement this Policy.

2) The supply chain management unit operates under the direct supervision of the chief financial officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

3) The supply chain management unit shall operate as a centralised supply chain management function to administer and co-ordinate all the Supply Chain Management activities and functions of the municipality as described in this Policy unless a function or activity is specifically excluded by the accounting officer from the unit's term of reference
4) All Eden District officials shall act with integrity and adhere to the code of conduct of municipal staff contained in schedule 2 of the Systems Act

Training of supply chain management officials

8. The training of officials involved in implementing this Policy should be in accordance with any Treasury guidelines on supply chain management training. The Skills development Officer (HR) to facilitate the necessary training for the SCM officials to achieve the Minimum Competency Levels as required. Work based skills plan facilitated by Human Resources to form the basis for training of SCM officials.

CHAPTER 2

SUPPLY CHAIN MANAGEMENT SYSTEM

Format of supply chain management system

9.

This Policy provides systems for -

(i) demand management;
(ii) acquisition management
(iii) logistics management
(iv) disposal management
(v) risk management
(vi) performance management

Part 1: Demand management

Demand Management System

10.

1) The accounting officer must establish, through operational procedures, and implement an appropriate demand management system in order to ensure that the resources required by the municipality support its operational commitments and its strategic goals as outlined in the Integrated Development Plan.

2) The Municipality's Integrated Development Plan (IDP) is a comprehensive strategic document setting out how the Municipality intends to tackle its development challenges in a financial year. It is on the basis of the IDP that the resources of the municipality will be allocated and on which the budget is based.

3) The demand management system to ensure that each Head of the Department has a yearly plan that will include the following:

(a) include timely planning and management processes to ensure that all goods and services required by the municipality / respective departments are quantified and budgeted for.Timely and effectively planning is executed to ensure they are delivered at the right

location, at the critical delivery date, and are of the appropriate quality and quantity at a fair cost; (All Executive / Senior Managers to oversee the Yearly Planning for their respective departments)

(b) take into account any benefits of economies of scale that may be derived in the case of acquisitions of a repetitive nature; -

(c) provide for the compilation of the required specifications to ensure that its needs are met.

(d) To undertake appropriate industry analysis and research to ensure that innovations and technological benefits are maximized.

(e) In dealing with suppliers and potential suppliers, the Municipality shall respond promptly, courteously and efficiently to enquiries, suggestions and complaints.

(4) **Major Activities**

(a) Demand management to be executed following approval and adoption by council of the Integrated Development Plan (IDP) and the Budget or Adjustment budget.
   (i) Establishing requirements
   (ii) Determining the needs
   (iii) Deciding on appropriate procurement strategy

(b) All procurement to be directly linked to the Demand Management Plan that will entail all envisaged planning for financial year ahead.

(c) Demand Management Plan of the respective departments to be reviewed by the Accounting Officer or Delegated Official and submitted to Supply Chain Management Unit for planning and execution.

(d) All deviations to be interrogated by the Accounting Officer against the Demand Management Plan and the Accounting officer to oversee the appropriate remedial steps to be implemented by the relevant executive / senior managers to prevent poor or lack of planning by departments

(5) **Demand Management Plan to entail the following:**

a) establishing requirements and needs for the year ahead
b) deciding on appropriate procurement strategies, use of quotations or bidding
c) understanding the future needs;
d) identifying critical delivery dates;
e) Identifying the frequency of the need;

f) linking the requirement to the budget;
g) conducting expenditure analyses based on past expenditure;
h) determining requirements (including the internal capacity to implement),
i) conducting commodity analyses in order to check for alternatives; and
j) conducting industry analyses to establish market prices and strategic industry role players

Part 2: Acquisition management

Acquisition management System

11. (1) The Objective of the System of Acquisition Management is to ensure –

a) that goods and services are procured by the municipality in accordance with authorised processes only;

b) That expenditure on goods and services is incurred in terms of an *approved budget in terms of section 15 of the Act;*

c) that the threshold values for the different procurement processes are complied with;

d) That bid documentation, evaluation and adjudication criteria, and general conditions of contract are in accordance with any applicable legislation including PPPFA, and any condition of the CIDBA; and

e) That any Treasury guidelines / circulars on acquisition management are properly taken into account during the review of the SCM Policy.

(2) When procuring goods or services contemplated in section 110(2) of the Act, the accounting officer must make public the fact that such goods or services are procured otherwise than through the municipality's supply chain management system, including -

a) the kind of goods or services; and
b) the name of the supplier.

Range of procurement processes

12. (1) Goods and services may only be procured by way of -

a) petty cash purchases, up to a transaction value of R250 (VAT included);

b) written quotations for procurements of a transaction value over R250 up to R30 000 (VAT included);

c) informal tender for price quotations for procurements of a transaction value over R 30 000 up to R200 000 (VAT included); and

d) formal tender process, for competitive bidding process for-

(i) procurements above a transaction value of R 200 000 (VAT included); and

(ii) the procurement of long term contracts.

I. Detail of procurement process is as per Annexure A, Supply Chain Management Process. The Municipality subscribes to the Preferential Procurement regulation and framework as published on the 7th December 2011 and all its provisions. Assessment of bids and Point allocation for BBBEE to be allotted as per provisions of the act for services providers that have submitted valid BBBEE certificates.

II. The Tender Documents have been amended and subscribe to the PPPF regulation.

(2) The accounting officer may, in writing-

a) lower, but not increase, the different threshold values specified in subparagraph 12(1); or

b) direct that –

(i) written or verbal quotations be obtained for any specific procurement of a transaction value lower than R250;

(ii) formal written price quotations be obtained for any specific procurement of a transaction value lower than R30 000; or

(iii) a competitive bidding process be followed for any specific procurement of a transaction value lower than R200 000.

(3) Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

General preconditions for consideration of written quotations or bids

13. A written quotation or bid may not be considered unless the provider who submitted the quotation or bid –

(a) has furnished that provider's -

a. full name;
b. identification number or company or other registration number; and
c. tax reference number and VAT registration number, if any;

(b) In the case of transactions exceeding R 30 000, including VAT:

(i) A valid Tax clearance certificate must accompany the bid documents unless the bidder is registered on the accredited Supplier Database of the municipality and the municipality has a valid original tax clearance certificate for the bidder on record. The onus is for the bidder to ensure that the municipality has a valid original tax clearance certificate on record. If the South African Revenue Services (SARS) cannot provide a valid original TAX Clearance certificate; the bidder must submit a letter from SARS on an original SARS letterhead that their tax matters are in order.

(ii) If the bid of the preferred bidder is not supported by a valid TAX Clearance Certificate, either as an attachment to the bid documents or on record in the case of suppliers registered on the supplier Database of the municipality, the municipality reserves the right to request the Bidder to supply the municipality with a valid tax clearance certificate within a prescribed period, failure of which will result in a disqualified bid.*(Within seven days of documentation being submitted to SCM unit)*

(c) has indicated -

(i) whether he or she is in the service of the state, or has been in the service

of the state in the previous twelve months;

(ii) if the provider is not a natural person, whether any of its directors, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months; or

(iii) whether a spouse, child or parent of the provider or of director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months.(d) The Municipality is aware that not all service providers in the region are registered on the vendor management database; although it's preferable to limit transactions to registered suppliers on the vendor management database the following is applicable to acquiring goods or services from service providers not registered on the database with regards goods and services below R30 000, the following is applicable:

i. Where less than 3 services providers have been identified on the vendor management system, alternative service providers not registered on the database maybe requested for additional quote(s)

ii. Where less than 3 service providers have responded and there is known alternatives not registered on the vendor management system, additional quotations may be requested

iii. Where quotations provided are not market related, prices quoted are significantly material above market price, an alternative quotation may be requested from an alternative vendor rendering the same goods and services even if not on the system vendor management system.

iv. A declaration form to be attached to the requisition sent to the service provider not listed on the database requesting declaration

v. CFO to draft a form to be sent to the service provider baring the minimum requirements to enable DATA unit to capture the service provider on the system

(e) Where the chosen vendor to render services or supply goods is in accordance to section 13(d) of the Eden District Municipality's Supply Chain Management System, the following must take place

i. Request for direct payment must be given by the Chief Financial Officer before an order is made out to the Service Provider,

ii. User department to inform the CFO if the services of the service provider requested is a once off or if similar services or delivery of goods will be required again in the future.

a) Where services or goods delivered are once off the CFO to provide authorisation for direct payment,

b) Where it is likely that the similar service or goods requested will be required in the future, then DATA Unit to be approached to engage with the service provider and facilitate the process of the vendor registering on the Municipality's vendor management database

iii. The user department and stores must inform Data Unit in Finance of such a service provider and request that database administration form be forwarded to such a service provider,

Lists of accredited prospective providers

14. (1) The accounting officer must -

a) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;

b) The Municipality's Vendor Database is the database which lists the detail of all suppliers who have registered in order to do business with the Municipality.

c) Prospective suppliers shall however be allowed to submit applications for registration and amendments for listing on the Municipality's Vendor Database at any time.

d) The listing criteria for prospective suppliers are:

I. Name of supplier / service provider;
II. Street address;
III. Postal address;
IV. Contact person
V. Contact person's telephone number (Landline & Cell Phone)
VI. Entity's contact details, either or both: fax number & email
VII. Alternative Contact person in Accounts Department fi there is
VIII. Alternative contact details: telephone & Cell phone number
IX. Accounts Department's email address or Fax number (either or both)
X. Indicate if entity is a VAT Vendor
XI. VAT registration number (Applicable if entity is a VAT Vendor);
XII. Bank details;
XIII. Type of industry

XIV. Valid certification for specialized services (Electrician/Financial Services/Legal Services if applicable);
XV. Valid tax clearance certificate;
XVI. CIDB registration if applicable;
XVII. Valid certification in respect of Exempted Micro Enterprises or B-BBBEE status level of Contributor- if applicable
XVIII. Identification numbers of all members/ directors and partners

e) The Municipal Manager shall disallow the registration of any prospective supplier whose name appears on the National Treasury's Database of Restricted Suppliers and/or Register for Tender Defaulters and who is therefore prohibited from doing business with the public sector.
f) Vendors bidding for Informal/Formal tenders that are not registered on the Municipality's Vendor Database are not precluded from submitting bids, but must however register when called upon to do so, failing which their bid may be declared non-responsive.
g) All persons forming part of a Joint Venture or Consortium must provide documentation in their individual capacity as stated in the listing criteria.

Petty cash purchases

15. The conditions for the procurement of goods by means of petty cash purchases referred to in paragraph 12 (1)(a) of this Policy, are as follows –

1. a manager may delegate responsibility for petty cash to an official reporting to the manager on the following terms:

   - Only a manager may approve or authorize the petty cash voucher.
   - The authorized petty cash voucher with the slip must be filed and recorded in a petty cash register.
   - The petty cash box must be always locked in a safe when it is not in use.
   - The accountant will verify the petty cash reconciliation every time it is replenished.
   - The manager will make surprise inspections of the petty cash as he/she deems fit, but at least once a month.

2. each manager may make petty cash purchases not exceeding an amount of R1 000 in each month;
3. a monthly reconciliation report from each manager must be provided to the chief financial officer, including -

(i) the total amount of petty cash purchases for that month; and

(ii) receipts and appropriate documents for each purchase.

4. the following types of expenditure may not be made from petty cash: all Labour or salary related expenditure

Written or verbal quotations

16. The conditions for the procurement of goods or services through written or verbal quotations are as follows:

a) Quotations must be obtained from at least three different providers preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality, provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;

b) to the extent feasible, providers must be requested to submit such quotations in writing;

c) if it is not possible to obtain at least three quotations, the reasons must be recorded and reported quarterly to the accounting officer or official designated by the accounting officer;

d) the accounting officer must record the names of the potential providers requested to provide such quotations with their quoted prices; and

e) if a quotation was submitted verbally, the order may be placed only against written confirmation by the selected provider.

Formal written price quotations

17. (1) The conditions for the procurement of goods or services through formal written price quotations, are as follows:

a) quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the municipality;

b) quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 14(1)(b) and (c) of this Policy;

c) if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the chief financial officer or an official designated by the chief financial officer, and

d) the accounting officer must record the names of the potential providers and their written quotations.

(2) A designated official referred to in subparagraph (1) (c) must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph.

Procedures for procuring goods or services through written or verbal quotations and formal written price quotations

18. The procedure for the procurement of goods or services through written or verbal quotations or formal written price quotations, is as follows:

a. when using the list of accredited prospective providers the accounting officer must promote on-going competition amongst providers by inviting all relevant providers to submit quotations. Rotation basis to be considered where pricing is competitive between bidders otherwise normal SCM process to be followed for an award.

b) all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 17, be advertised for at least seven days on the website and an official notice board of the municipality;

c) offers received must be evaluated on a comparative basis taking into account unconditional discounts;

d) the accounting officer or chief financial officer must on a monthly basis be notified

in writing of all written or verbal quotations and formal written price quotations accepted by an official acting in terms of a sub delegation;

e) offers below R30 000 (VAT included) must be awarded based on compliance to specifications and conditions of contract, ability and capability to deliver the goods and services and lowest price;

f) acceptable offers, which are subject to the preference points system (PPPFA and associated regulations), must be awarded to the bidder who scored the highest points;

g) requirements for proper record keeping must be adhered to, such as:
   i. filing of documents for audit purposes;
   ii. ensuring the correctness of documents;
   iii. before awards are made, proper checking of documents must be done.

Competitive bidding process

19.

Goods or services above a transaction value of R200 000 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11(2) of this Policy.

No requirement for goods or services above an estimated transaction value of R200 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.

Verification by the Chief Financial Officer prior to advertisement of bids above R10 million. The following information must be submitted by the executive/senior manager responsible for the vote to the CFO **prior** to the public advertisement of any bids in excess of R10 million (all applicable Taxes included):

I. Proof that the budgetary provision exists for procurement of the goods and services and /or infrastructure projects;
II. Any ancillary budgetary implications related to the bid, for example, if the project is for the acquisition of a municipal asset, does budgetary provision exist for the operation of the

asset, maintenance cost relating to the asset, administration cots and rehabilitation/renewal costs;

III. Any Multi-years budgetary implications, for example, if the project will take more than one financial year, the estimated expenditure per financial year

IV. Goods, service and/or infrastructure projects above the value of R10 million (all applicable taxes included) may only be advertised after the CFO has verified in writing that budgetary provision exists for the commencement of the particular project

V. Requirements may not be deliberately split into part or items of lesser value merely to avoid the information being submitted

VI. Contracts above the value of R10 million(all applicable taxes included) may only be awarded to the preferred bidder after Chief Financial Officer has verified in writing that the budgetary provision exists for the acquisition of the goods, infrastructure projects and/or services and that it is consistent with the Integrated Development Plan.

VII. Requirements of MFMA Circular No. 62 Municipal Finance Management Act No. 56 of 2003 to are applicable with regards to Tenders above R10 million

Process for competitive bidding

20. The procedures for the following stages of a competitive bidding process are as follows:

(a) Compilation of bidding documentation as detailed in paragraph 21;

(b) Public invitation of bids as detailed in paragraph 22;

(c) Site meetings or briefing sessions as detailed in paragraph 22;

(d) Handling of bids submitted in response to public invitation as detailed in paragraph 23;

(e) Evaluation of bids as detailed in paragraph 28;

(f) Award of contracts as detailed in paragraph 29;

(g) Administration of contracts

(i) After approval of a bid, the accounting officer and the bidder must enter into a written agreement.

(h) Proper record keeping

(i) Original/ legal copies of written contracts agreements should be kept in a secure place for reference purposes.

Bid documentation for competitive bids

21. The criteria with which bid documentation for a competitive bidding process must comply, must –

(a) take into account -

(i) the general conditions of contract and any special conditions of contract, if specified;

(ii) any Treasury guidelines on bid documentation; and

(iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;

(b) include the preference points system to be used , goals as contemplated in the Preferential Procurement Regulations and evaluation and adjudication criteria, including any criteria required by other applicable legislation;

(c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;

(d) if the value of the transaction is expected to exceed R10 million (VAT included), require bidders to furnish-

(i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements

(aa) for the past three years; or

(bb) since their establishment if established during the past three years;

(ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a Municipality or other service provider in respect of which payment is overdue for more than 30 days;

(iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;

(iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality or municipal entity is expected

to be transferred out of the Republic; and

(e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

(f) compel bidders to declare their previous supply chain management practices and state whether or not they:

a. have been found guilty by a court of law or a structure established by council or the accounting officer for handling alleged abuses of the Municipality or the municipal entity's supply chain management system or committed any improper conduct in relation to such a system

b. have been convicted of fraud or corruption during the past five years

c. have wilfully neglected, reneged on or failed to comply with any government , municipal or other public sector contract during the past five years

d. have been listed on the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt activities Act 12 of 2004.

Public invitation for competitive bids

22. (1) The procedure for the invitation of competitive bids, is as follows:

(a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the municipality or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin); and

(b) the information contained in a public advertisement, must include -

(i) the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R10 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph (2) of this policy;

(ii) a statement that bids may only be submitted on the bid documentation provided by the municipality ;and

(iii) date, time and venue of any proposed site meetings or briefing sessions.;

(2) The accounting officer may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.

(3) Bids submitted must be sealed.

(4) Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

Procedure for handling, opening and recording of bids

23. The procedures for the handling, opening and recording of bids, are as follows:

(a) Bids-

i. must be opened only in public;

ii. must be opened at the same time and as soon as possible after the period for the submission of bids has expired;

iii. and received after the closing time should not be considered and returned unopened immediately.

(b) Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price;

(c) No information, except the provisions in subparagraph (b), relating to the bid should be disclosed to bidders or other persons until the successful bidder is notified of the award; and

(d) The accounting officer must -

I. record in a register all bids received in time;

II. make the register available for public inspection; and publish the entries in the register and the bid results on the website.

III. Publish names of bidders in respect of advertised competitive bids above thresholds value of R 200 000 (Formal Bids – all applicable taxes included).

IV. After the closure of any advertised competitive Bid, Eden DM must publish information in terms of section 75 of the MFMA; on the municipality's website.

Negotiations with preferred bidders

24. (1) The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation –

i. does not allow any preferred bidder a second or unfair opportunity;

ii. is not to the detriment of any other bidder; and

iii. does not lead to a higher price than the bid as submitted.

(2) Minutes of such negotiations must be kept for record purposes.

Two-stage bidding process

25. (1) a two-stage bidding process is allowed for -

(a) large, complex projects;

(b) projects where it may be undesirable to prepare complete detailed technical specifications; or

(c) long term projects with a duration period exceeding three years.

(2) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.

(3) In the second stage final technical proposals and priced bids should be invited.

Committee system for competitive bids

26.

(1) A committee system for competitive bids is hereby established, consisting of the following committees for each procurement or cluster of procurements as the accounting officer may determine:

(a) a bid specification committee;

(b) a bid evaluation committee; and

(c) a bid adjudication committee.

(2) The accounting officer appoints the members of each committee, taking into account section 117 of the Act; and

(3) A neutral or independent observer, appointed by the accounting officer, must attend or oversee a committee when this is appropriate for ensuring fairness and promoting transparency.

(4) The committee system must be consistent with -

(a) paragraph 27, 28 and 29 of this Policy; and

(b) any other applicable legislation.

(5) The accounting officer may apply the committee system to formal written price quotations.

Bid specification committee

27.

(1) A bid specification committee should only review specifications compiled by the user department only after being signed off by the head of the user department.

a) Head of the Department should satisfy themselves that all tenders initiated in the department, formal or informal are aligned or included in the Department's management plan and provided for in the approved budget or adjustment budget

b) Every tender, formal or informal, before being submitted to the Supply Chain Management Unit must have the following:

a) User Department to identify the appropriate person(s) to compile the

relevant specification

b) Ensure that the relevant technical expertise would be available in assessing the Technical requirements

c) The Risk officer to be invited to all Bid Specification Committee meeting as part of the risk assessment process. Risk assessment may include the content below or alternative as the risk officer may deem appropriate:

a) –

I. **Legislative/legal requirements** – prescripts that govern process and legislative requirements

II. **Deliverables** – pre define the deliverables and parameters, no open ended contracts with specific reference to use of consultants

III. **Time frames** – critical deadlines to be defined, realistic time frames set

IV. **Municipal resources** – funding of the project is provided in the approved budget, either as own resources or alternative funding sources

V. **Costs** – project roll out cost to give a realistic indication of market conditions (basis for assessing value for money)

VI. **Political Risk** – Item linked to Integrated Development Plan of the municipality

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(2) Final specifications –

(a) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;

(b) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;

(c) must, where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;

(d) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labelling of conformity certification;

(e) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the word “equivalent”;

(f) must indicate each specific goal for which points may be awarded in terms of the points system set out in the Preferential Procurement Regulations 2001; and

(g) must be approved by the accounting officer prior to publication of the invitation for bids in terms of paragraph 22 of this Policy.

(3) A bid specification committee must be composed of one or more officials of the municipality, preferably the manager responsible for the function involved, and may, when appropriate, include external specialist advisors.

(4) No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.

(5) It is preferable that the Accounting officer to nominate municipal officials and establish a permanent Bid Specification Committee composed of varying expertise. Specific technical expertise to be co-opted on an ad hoc basis for a specific commodity or goods if needs be

Bid evaluation committee

28. (1) A bid evaluation committee must -

(a) evaluate bids (formal & Informal) in accordance with -

(i) the specifications for a specific procurement; and

(ii) the points system set out in terms of paragraph 27(2)(f);

(b) evaluate each bidder’s ability to execute the contract;

(c) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears, and;

(d) submit to the Bid Adjudication Committee a report and recommendations regarding the award of the bid or any other related matter.

(2) A bid evaluation committee must as far as possible be composed of-

(a) officials from departments requiring the goods or services; and

(b) at least one supply chain management practitioner of the municipality.

(c) It is preferable that the Accounting officer to nominate municipal officials and establish a permanent Bid Evaluation Committee composed of varying expertise. Specific technical expertise to be co-opted on an ad hoc basis for a specific commodity or goods if needs be

(d) Should a member declare a conflict of interest at any stage, the member may not form part of the Bid Evaluation Committee and if necessary to reach a quorum the member must be replaced by a member of suitable expertise

Bid adjudication committee

29. (1) A bid adjudication committee must -

(a) consider the report and recommendations of the bid evaluation committee; and

(b) either -

(i) **depending on its delegations**, make a final award or a recommendation to the accounting officer to make the final award; or

(ii) make another recommendation to the accounting officer how to proceed with the relevant procurement.

(2) A bid adjudication committee must consist of at least four senior managers of the municipality which must include -

(a) the chief financial officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and

(b) at least one senior supply chain management practitioner who is an official of the municipality; and

(c) a technical expert in the relevant field who is an official, if such an expert exists.

(3) The accounting officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.

(4) Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.

(5) (a) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid -

(i) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;

(ii) notify the accounting officer.

(b) The accounting officer may -

(i) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in paragraph (a); and

(ii) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.

(6) The accounting officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.

Should an award be made to a bidder not recommended by the Bid Evaluation Committee on justifiable grounds, the decision must be noted and made available to the Auditor general for audit purposes. The Audit Committee and the Municipal Manager should ensure that such a deviation from the recommendation is defendable in a court of Law.

(7) The accounting officer must comply with section 114 of the Act within 10 working days.

Asset Disposal committee

30.

1) The accounting officer or delegated authority will implement a mechanism to dispose of movable assets.
2) The accounting officer to establish an Asset Disposal Committee composed of line

managers and on ad hoc basis may co-opt additional members with specific expertise

a) Line manager are regarded as asset managers
b) The nominated Asset Disposal Committee to oversee the asset disposal process of the municipality

3) Asset Disposal Committee to meet at least quarterly in the financial year and assess any formal requests for Asset Disposals
4) Asset disposal dates to be determined by the committee following an assessment of the assets to be disposed
5) Detailed records of the committee, for reporting purposes, must be kept of all activities and should consist of at least, but not limited to,
   a) Disposal verification schedule
   b) Quarterly disposal schedule

6) Asset Disposal Committee to establish a Disposal Management Standard operating procedure in accordance to the Supply Chain Management policy and aligned to the Asset Management Policy.

Specialised Forms of Procurement

Procurement of banking services

31. (1) Subject to section 33 of the MFMA, any contract for banking services –

(a) shall be procured through competitive bids;
(b) shall be consistent with section 7 or 85 of the Act; and
(c) may not be for a period of more than five years at a time.

(2) The process for procuring a contract for banking services must commence at least nine months before the end of an existing contract.

(3) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 22(1).

(4) Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

Procurement of IT related goods or services

32. (1) The accounting officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.

(2) Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.

(3) The accounting officer must notify SITA together with a motivation of the IT needs if -

(a) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or

(b) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).

(4) If SITA comments on the submission and the municipality disagree with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor General.

Procurement of goods and services under contracts secured by other organs of state (piggy backing)

33. (1) The accounting officer may procure goods or services under a contract secured by another organ of state, but only if -

(a) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;

(b) there is no reason to believe that such contract was not validly procured;

(c) there are demonstrable discounts or benefits to do so;

1. the user department must prove to the Bid Adjudication Committee to justify “piggy backing” is not as a result of poor planning or no planning. Question to be asked “why are we piggy backing”
2. User department to present proof to the Bid Adjudication Committee that Risk factors have been taken into account

analysing that no two entities are the same(suitability of the “piggy back” contract to the user department’s specification

3. the location and capacity of the service provider to render such service considering the varied circumstances unique to Eden District Municipality and changing market conditions (risk analysis to be performed)
4. Consideration should also be given to empowerment and whether “piggybacking” will hinder local emerging suppliers from opportunity and hinder competitive process that could present the municipality with more relevant options
5. Therefore when considering a Section 32 of the SCM regulation, user department should provide evidence that it would be more beneficial to “piggy back” than to follow a normal competitive bidding process, and these benefits are demonstrated by means of a thorough analysis.

(d) that other organ of state and the provider have consented to such procurement in writing.

(e) the initial contract agreement needs to be valid and binding at the time “of piggy backing “; once the contract is terminated there is no longer a contract to “piggy back” from

(f) where a contract is not linked to a period with a particular end date, the contract will terminate once the obligation outlined in the contract are completed or the final object is received and accepted.

(g) any other organ of state wishing to “piggy back” from contracts as mentioned in subsection (1)(f) can only be granted permission before Eden District Municipality receive and accepts the final object as prescribed in the original contract or vice versa.

(2) Subparagraphs (1)(c) and (d) do not apply if -

(a) a municipal entity procures goods or services through a contract secured by its parent municipality; or

(b) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

Procurement of goods necessitating special safety arrangements

34. (1) the acquisition and storage of goods in bulk (other than water), which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.

(2) Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the accounting officer.

Proudly South African Campaign

35. The municipality supports the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from:

a) Firstly - suppliers and businesses within the municipality or district;
b) Secondly - suppliers and businesses within the relevant province;
c) Thirdly - suppliers and businesses within the Republic.
d) Economic procurement of goods and services should be supported by logistic conditions that enhance efficiency and effectiveness of service delivery to the district.

Appointment of consultants

36.

(1) The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are mad.

(2) Consultancy services must be procured through competitive bids if
(a) the value of the contract exceeds R200 000 (VAT included); or
(b) the duration period of the contract exceeds one year.

(3) In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of -
(a) all consultancy services provided to an organ of state in the last five years; and
(b) any similar consultancy services provided to an organ of state in the last five years.

(4) The accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the municipality.

(5) Should the Municipality have a Policy with regards to the appointment of consultants that aligned to Treasury Guidelines, such policy would override this section of the Supply Chain Management Policy.

Deviation from and ratification of minor breaches of, procurement processes

37. (1) the accounting officer may -

(a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only

I. in an emergency;

II. In the case of urgency, and subsequently the department to review their Demand Management Plan and submit to the Accounting officer

III. if such goods or services are produced or available from a single provider only;

IV. for the acquisition of special works of art or historical objects where specifications are difficult to compile;

V. acquisition of animals for zoos and/or nature and game reserves; or

VI. in any other exceptional case where it is impractical or impossible to follow the official procurement processes e.g. any purchase on behalf of the District Municipality at a public auction sale; and

(b) Ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.

(2) The accounting officer must record the reasons for any deviations in terms of subparagraphs 37(1)(a) and (b) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.

(3) Subparagraph (2) does not apply to the procurement of goods and services contemplated in paragraph 11(2) of this policy.

(4) In the case of emergencies, the following procedures should be followed:

I. Telephonic approval should be obtained from the Municipal Manager or the Executive manager of the particular the department.

II. Record of incident to be documented on Document Management system, as per SCM process within 3 working days by the Initiator (user department) and reviewed and authorised by Relevant Authorities as per delegations framework

III. Preparation of payment to the supplier to have the written recommendation as stated in above.

(5) Emergency Dispensation – Conditions warranting Emergency dispensation include the existence of one or more of the following

i. The possibility of human injury or death

ii. The prevalence of human suffering or deprivation of rights

iii. The possibility of damage to property, or suffering and death of livestock and animals

iv. The interruption of essential services, including transportations and communication facilities or support services critical to the effective functioning of the District or the B Municipalities within the District

v. The possibility of serious damage occurring to the natural environment

vi. The possibility that the security of the state could be compromised

(7) Single Source selection – Justification for single source selection must be examined in the context of the overall interest of the Eden District Municipality and the project

i. Single source selection may be appropriate only if it represents a clear advantage over competition for services that represent a natural continuation of previous work carried by the consultant, and continuity of downstream work is considered essential.

ii. The reasons for single source selection must be fully motivated in a report and approved by the Bid Adjudication Committee prior to conclusion of a contract.

iii. Detailed specification with defined scope and details of deliverables must be set before work can commence guiding the consultants and providing set the parameters to which they may operate with. No contract may be open ended without addressing a specific needs analysis approved by the Accounting

Officer or delegated authority beforehand.

Transversal bids

38.

1) Accounting officer or delegated authority to approve initiation (shared services) or participation of transversal bids by Eden District Municipality
2) Transversal bids will only be relevant when the municipality wishes to invite a tender/bid itself and other municipalities or wishes to participate in a tender together with other municipalities or organs of state from the initial phase.
3) This form of bidding is different than when participating in a tender invited by another organ of state as referred to in SCM Treasury regulation 32 or section 33 of the Eden District Supply Chain Management Policy
4) Chief Financial Officer to arrange and provide advice, assist and guide the transversal procurement process and ensure that technical and governance requirements are met but will not actively participate in either the evaluation or adjudication process
5) Arrange implies drawing up a the business case, obtaining formal approval from affected municipalities and the Accounting Officer to proceed, the planning, organising, logistical and bid administration requirements by the custodian Municipality
6) Where transversal bids are contemplated, it should result in lower unit cost or economies of scale or other corporate advantage as demonstrated by the required business case.
7) Where the custodian municipality other than Eden District Municipality has identified the need for transversal tender, it must ensure that the procurement of goods or services or both is procured in terms of the section 217 of the constitution of the Republic of South Africa and any other relevant legislation and prescripts
8) Formal written consent must be obtained by the participating municipalities or other organs of state before the tender process is initiated.
9) When Eden District Municipality initiates the transversal tender written consent obtained from the accounting officers of other municipalities or organs of state must mention a review and consensus of needs analysis, specification, risk assessment and, defined desired outcomes
10) The Custodian Municipality will take full responsibility for the arrangement and conclusion of the bid process, inclusive of the formalisation of the contracting arrangements noting that each participating municipality, depending on the requirements and the nature of the contract, may have to sign a separate service level agreement with the selected service provider.

11) Provision in the agreement amongst participating municipalities or organs of state should make provision for participating entities to second their own official with the relevant expertise to participate, observe or offer advice to the initiating entity.

Unsolicited bids

39.

1) In accordance with section 113 of the Act, Eden Council is under no obligation to consider unsolicited bids received outside a normal bidding process.

2) The accounting officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if

   a) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;
   b) the product or service will be exceptionally beneficial to, or have exceptional cost advantages;
   c) the person who made the bid is the sole provider of the product or service; and
   d) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.

3) If the accounting officer decides to consider an unsolicited bid that complies with subparagraph (2) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act together with –
   a) reasons as to why the bid should not be open to other competitors;
   b) an explanation of the potential benefits if the unsolicited bid were accepted; and
   c) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.

4) The accounting officer must submit all written comments received pursuant to subparagraph (3), including any responses from the unsolicited bidder, to the National Treasury and the relevant provincial treasury for comment.

5) The adjudication committee may consider the unsolicited bid and may award the bid or make a recommendation to the accounting officer,
with comments from Provincial and National Treasury

6) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.

7) When considering the matter, the adjudication committee must take into account-
   a) any comments submitted by the public; and
   b) any written comments and recommendations of the National Treasury or the relevant provincial treasury.

8) If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.

9) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.

Combating of abuse of supply chain management system

40. (1) The accounting officer must-
   a) take all reasonable steps to prevent abuse of the supply chain management system;
   b) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this Policy, and when justified –
      I. take appropriate steps against such official or other role player; or
      II. report any alleged criminal conduct to the South African Police Service;

   c) Check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a

person prohibited from doing business with the public sector;

d) Reject any bid from a bidder-

   I. if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality, or to any other municipality or municipal entity, are in arrears for more than three months; or

   II. who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;

e) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;

f) cancel a contract awarded to a person if

   I. the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or

   II. an official or other role player committed any corrupt or fraudulent act during the bidding

g) reject the bid of any bidder if that bidder or any of its directors –

   i. has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;
   ii. has been convicted for fraud or corruption during the past five years;
   iii. has wilfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
   iv. has been listed in the Register for Tender Defaulters in terms of section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).

(2) The accounting officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (1)(b)(ii), (e) or (f) of this policy.

(3) The Municipality takes cognisance of the provisions of Chapter 2 of the Competition Act no. 89 of 1998

- PART A - Restrictive practices;
- PART B - Abusive of a Dominant position; and
- PART C - Exemption from application of chapter 2.

(4) The accounting officer must also provide measures for the invalidation of recommendations or decisions that were unlawfully or improperly made, taken or influenced, including recommendation or decisions that were made, taken or in any way influenced by:

i. Councillors in contravention of item 5 or 6 of the Code of Conduct for Councillors in schedule 1 of the Systems Act; or

ii. Municipal officials in contravention of item 4 or 5 of the Code of Conduct for the Municipal Staff member set out in schedule 2 of the Systems Act

(5) The Bid Adjudication and Evaluation Committee to ensure that none of the provisions of the Competition Act no 89 of 1998 has been transgressed during the evaluation and award of the tender.

(6) Accounting Officer or any other delegated personnel of Eden DM, is prohibited from deliberately placing order for goods, service and /or infrastructure projects from suppliers, receiving such goods, services and/or infrastructure projects and arranging with suppliers for such goods, services and/or infrastructure projects to be invoiced and paid for in another financial year

(7) The above prohibition does not apply to multi-year contracts and projects adopted over multi-years in terms of the MFMA sections 19 and 33.

40 (B). CONTRACT MANAGEMENT

(1) All contracts entered into by the municipality in the tender process referred to in paragraph 19 of this Policy must:

a. Be in writing

b. Stipulate the terms and conditions of the contract or agreement which must include provisions for providing for:

I. The termination of the contract or agreement in the case of non or under performance

II. Dispute resolution mechanisms to settle disputes between parties

III. A periodic review of contract or agreement
IV. Any other matters as maybe prescribed

c. Include General conditions of contract as prescribed by national treasury
d. Specify the duration of the contract
e. Specify the repayments terms in respect of the goods or services supplied
f. Be monitored by the Directorate of the municipality which requested the goods and services to ensure that all the contracts requirements are met.

(2) Unauthorised or breaches of the contract as in paragraph 40(B) above by the supplier or service provider must be reported to the Legal Department for initiating appropriate action as well as to the SCM Unit which must record the details of such deviation and breaches.

(3) Departmental Heads shall be responsible for ensuring that contract managers:

a. Assigned to all contracts within the department Head's area of responsibility
b. Are adequately trained so that they can exercise the necessary formalities in signing up the contract and/or issuing the purchase order(s) are adhered to;
c. Ensure that contracts related to the procurement of goods and services are captured on the Municipality's record management system
d. Ensure that all original contract documentation is lodged at registrar
e. Manage all contract variations and ensure any variations are administered in accordance with any treasury guidelines or relevant statute
f. Manage any contract disputes and lodge with the relevant authority and the legal department where disputes could not be resolved
g. Ensure suppliers performance review is undertaken against the project deliverables
h. Maintain appropriate formal records and correspondence regarding the project and contract for reference point
i. Act with care and diligence and observe all accounting and legal requirements

(4) Management of expansion or variation of order against the original contract: The expansion or variation of contracts against the original contract and prevention of contract manipulation.

a) Contracts may be expanded or varied by not more than 20% for Construction related goods, services and/ or infrastructure projects.
b) Contracts for all other goods and/or services may be varied by not more than 15%

of the original value of the contract.

c) Any expansion or variation in excess of the above mentioned thresholds must be dealt with in terms of the provisions of section 116(3) of the MFMA which will be regarded as an amendment to the contract

d) The above is not applicable to transversal term contracts, facilitated by the relevant treasuries on behalf of Municipalities and specific term contracts. The latter refers to contracts where required quantities are not specified or are unknown and the award is based on creating a facility.

Part 3: Logistics, Disposal, Risk and Performance Management

Logistics management

41. (1) The accounting officer must establish and implement an effective system of logistics management, which must include -

(a) the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number;

(b) the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock;

(c) the placing of manual or electronic orders for all acquisitions other than those from petty cash;

(d) before payment is approved , certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract;

(e) appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased;

(f) regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and

(g) monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

(2) Placing Orders

a) Purchase orders will be created with reference to requisitions where the supply source is either bids or quotations on Eden District Document Management System or financial system.

b) Purchase order approval will be system based and authorised by the delegated authority (No manual process to be followed unless in exceptional circumstances, financial system is not accessible for unreasonable prolonged periods without clear indication when the system malfunction would be restored or there is power shortages or there is no power back up in place, however approval in writing to be obtained from the Chief financial officer authorising such process and giving guidance on the ratification process)

c) All purchases orders will be captured on Eden District's Financial and or Document Management System at stores, and ensure that proper audit trail exist. (no one may issue an order apart form a delegated officials)

d) In respect of goods and services (with exception of professional services where there are other mechanisms place for accepting a bid), no work shall commence or goods be delivered before an official order has been placed with the vendor

e) Eden District Municipality shall not be held liable for payment of any goods delivered or services rendered in contravention of clause (40)(2)(d) of the Eden District Municipality

(3) Receiving of Goods

1) Goods received note (GRV) will be completed for all goods and services received by the municipality in the following manner:

I. Goods delivered or services rendered to be received by the user department that issued the requisition at the location indicated in the requisition and the purchase order unless if it's a store item that should be delivered at the municipality's respective stores.

II. The official receiving the goods must inspect and agree the content of service provider's delivery note to Eden District Municipality's official order placed and agree to the following:

1. Delivery note to indicate Eden District Official Order number and the official to confirm the order number to be legitimate
2. Description of the type of goods on the delivery note, brand, the quantity of goods and the total cost of the goods or service to be agreed to the official order before any acceptance of goods and signing off of any delivery document

III. Deliveries where no official orders can be matched to an official order may not be accepted by the municipality, acceptance is tantamount to transfer of risk and rewards of the service or the goods

IV. On matching of the delivery note to the purchase order, the receiving official to inspect the goods or service being delivered against the content of the delivery note and the following to be agreed as faithful representation at hand:

a) The description of goods and services being delivered or rendered to the municipality
b) The quantity of goods being delivered
c) The quality of the goods or service being delivered or rendered to the municipality (damaged goods or goods with past expiry period may not be accepted)

V. Any discrepancies, shortfalls against the order, damaged goods, incorrect goods or any other discrepancy to be recorded in permanent marking and signed off by both the Municipality's receiving official and the supplier or delivering agent.

VI. Goods exceeding the quantities ordered or deviating from the description or quality should not be accepted and should be noted and communicated to the supplier formally and communicated to Finance Department (Creditors Unit)

VII. On acceptance of the Goods or services subsequent to the above mentioned process, an internally generated Good Received Note should be generated recording the goods or services received and their quantity and total cost and signed off.

VIII. All relevant documentation (original documentation) related to any delivery of goods or receipt of service from external service providers to be sent to Finance Department (Creditors unit immediately)

IX. Failure to record crucial information and omission of discrepancies that result in the municipality incurring a financial loss will be dealt with in accordance with

municipality's disciplinary code of conduct or the equivalent.

X. Failure to forward all the relevant documentation to creditors department timeously can result in appropriate actions against the responsible official

(4) Stock Logistics

I. Stock or inventory to be valued as per accounting policy of the Municipality in line with the relevant accounting practise

II. Input VAT to be claimed upon purchase and output VAT is accounted for at the time of issue according to the accounting policy

III. Stock items shall be systematically replenished using the re-order point or minimum level as set in the financial system

IV. Issuing of stock shall be systematically administered through the financial system against internal orders or requisitions that are duly authorised

V. Stores function is centralised and managed through the 3 stores of the municipality, George, Oudsthoorn and Riversdale. (Fuel through the stores and fuel depots)

Disposal management

42.

(1) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets are as provided in sections 14 and 90 of the Act, and the Municipal Asset Transfer Regulations.

(2) Assets may be disposed of by -

(i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;

(ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;

(iii) selling the asset; or

(iv) destroying the asset.

(3) The accounting officer must ensure that -

(a) immovable property is sold only at market related prices except when the public interest or the plight of the poor demands otherwise;

(b) movable assets are sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous;

(c) firearms are not sold or donated to any person or institution within or outside the Republic unless approved by the National Conventional Arms Control Committee;

(d) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise;

(e) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed;

(f) where assets are traded in for other assets, the highest possible trade-in price is negotiated; and

(g) in the case of the free disposal of computer equipment, the provincial department of education is first approached to indicate within 30 days whether any of the local schools are interested in the equipment.

Risk management

43. (1) Risk Manager to be invited to the Bid Specification Committee meetings to facilitate risk mitigation process where potential high risk has been identified in the procurement of goods and services.

(2) Risk management assessment will guided by the risk assessment process in line with Risk Management guidelines and standards. The process may include the following:

a) The identification of risks on a case by case basis
b) The allocation of risks to the party best suited to manage such risks;
c) Acceptance of the cost of the risk where the cost of transferring the risk is higher than that of retaining it
d) The management of risk in a pro-active manner and the provision of adequate cove for the residual risk; and
e) The assignment of relative risks to the contracting parties through clear and unambiguous contract documentation

Risk management will dully assess corporate risk and identify mitigating controls

Performance management

44. The accounting officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved.

44 (A).

1) The official that receives goods or services on behalf of the Council, or manages the contract which was entered into as a result of a competitive bidding process, to ensure that the goods or services have been delivered in accordance with the service level agreement governing the contractual relationship..

2) In the case of non-performance or unsatisfactory performance by a supplier, the user department concerned, in consultation with contracts management unit, must issue a notice to the supplier or service provider in writing notifying them of terms contravened and requesting immediate remedial action to comply with the contract terms; failing which:

a) Legal Services / contracts management unit to be consulted for appropriate action.

(3) In the case of goods and services supplied in response to a quotation invited by the municipality, the official that initiated the requisition or received the goods or services on behalf of council, should complete a goods received voucher (GRV) and note any discrepancies that may require the attention of the service provider if any.

(4) In the case of goods or services procured through a tender process as specified in terms of the policy, paragraph 18(b) and 19, the contract manager or designated person must ensure that goods or services requested have been provided in accordance with service level agreement before the final payment is settled..

(5) Final review should consider the following:

a) Satisfactory element of the quality and standard of the goods and services received and quality of workmanship.

b) Include details, supported by formal written notifications to the supplier regarding non-performance or poor service delivery.

c) Include recommendation on any further actions to be taken against the supplier in terms of paragraph 40 B of the policy.

Part 4: Other matters

Prohibition on awards to persons whose tax matters are not in order

45.

(1) No award above R30 000 may be made in terms of this Policy to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

(2) Before making an award to a person the accounting officer must first check with SARS whether that person's tax matters are in order.

(3) If SARS does not respond within 7 days such person's tax matters may for purposes of subparagraph (1) be presumed to be in order.

Prohibition on awards to persons in the service of the state

46. Irrespective of the procurement process followed, no award may be made to a person in terms of this Policy-

(a) who is in the service of the state

(b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or

(c) a person who is an advisor or consultant contracted with the municipality.

Awards to close family members of persons in the service of the state

47. The accounting officer must ensure that the notes to the annual financial statements disclose particulars of any award of more than R 2 000 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including -

(a) the name of that person;

(b) the capacity in which that person is in the service of the state; and

(c) the amount of the award.

Ethical standards

48.

(1) The code of ethical standards as set out in the "*National Treasury's code of conduct for supply chain management practitioners and other role players involved in supply chain management"* is hereby established for officials and other role players in the supply chain management system of the Municipality in order to promote -

a. mutual trust and respect; and

b. an environment where business can be conducted with integrity and in a fair and reasonable manner.

(2) A breach of the code of ethics must be dealt with as follows -

a) in the case of an employee, in terms of the disciplinary procedures of the municipality envisaged in section 67(1)(h) of the Municipal Systems Act;

b) in the case a role player who is not an employee, through other appropriate means in recognition of the severity of the breach.

c) In all cases, financial misconduct must be dealt with in terms of chapter 15 of the Act.

Inducements, rewards, gifts and favours to municipalities, officials and other role players

49.

(1) No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant -

a) any inducement or reward to the municipality for or in connection with the award of a contract; or

b) any reward, gift, favour or hospitality to -

I. any official; or

II. any other role player involved in the implementation of this Policy.

(2) The accounting officer must promptly report any alleged contravention of subparagraph (1) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.

(3) Subparagraph (1) does not apply to gifts less than R350 in value.

Sponsorships

50. The accounting officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is -

(a) a provider or prospective provider of goods or services; or
(b) a recipient or prospective recipient of goods disposed or to be disposed.

Objections and complaints

51. Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action.

Resolution of disputes, objections, complaints and queries

52.

(1) The accounting officer must appoint an independent and impartial person, not directly involved in the supply chain management processes -

a) to assist in the resolution of disputes between the municipality and other persons regarding -
   I. any decisions or actions taken in the implementation of the supply chain management system; or
   II. any matter arising from a contract awarded in the course of the supply chain management system; or
b) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.

(2) The accounting officer, or another official designated by the accounting officer, is responsible for assisting the appointed person to perform his or her functions effectively.

(3) The person appointed must -

a) strive to resolve promptly all disputes, objections, complaints or queries received; and

b) submit monthly reports to the accounting officer on all disputes, objections, complaints or queries received, attended to or resolved.

(4) A dispute, objection, complaint or query may be referred to the relevant provincial treasury if -

(a) the dispute, objection, complaint or query is not resolved within 60 days; or

(b) no response is forthcoming within 60 days.

(5) If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.

(6) This paragraph must not be read as affecting a person's rights to approach a court at any time.

Contracts providing for compensation based on turnover

53. If a service provider acts on behalf of a municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the municipality must stipulate -

(a) a cap on the compensation payable to the service provider; and

(b) that such compensation must be performance based.

Construction Industry Development Board (CIDB)

54. The Construction Industry Development Board (CIDB) has been established by government to promote uniform application of policy to the construction industry.

a) When calling for construction related bids:

I. The prescribed CIDB (uniformity bid documents) must be utilised
II. Only contractors registered with CIDB may be used
III. All projects must be advertised on the i-tender system
IV. Consultants used in the procurement process must adhere to the CIDB legislation
V. Consultants used in the procurement process are prohibited to provide goods, works or service related to the project; and
VI. Subcontract arrangements and joint venture initiatives must be aligned to CIDB guidelines and requirements

b) When evaluating construction related bids

I. The validity of the contractor's registration on the CIDB website must be verified
II. The bidders documents must be assessed against the prescribed CIDB contractor requirements
III. Calculations for joint venture grading must be done according to the CIDB prescriptions

c) Other matters

I. all projects approved by the municipality must be registered with the CDIB
II. contracts registered on the i-tender systems must be update and completed
III. non-performance and non-compliance of contractors must be **reported to the CIDB as per CIDB guidelines**

Commencement

55. This Policy takes effect on [25 May 2010] and reviewed annually.

ANNEXURE

PROCESS FOR THE OBTAINING OF GOODS AND SERVICES

The following process must be followed in terms of the Municipal Finance Management Act, Act 56 2003, Eden Supply Chain Management Policy and the Supply Chain Regulations to obtain goods and services.

1. PURCHASES

1.1 Purchase of all goods/services (capital and non-capital)

Value of Goods and Services	Procurement Method	Approval Authority	Supply Chain Management Policy
➢ **R0 – R250**	**Petty Cash if supplier is not a creditor**	Divisional Head / Manager	Supply Chain Manament Policy S12(1)(a)
➢ **R250 but less than R 30 000**	**Minimum of 3 x written quotations preferably selected from supplier database,**	As per delegation register	Supply Chain Management Policy S12(1)(b)
➢ **R 30 000 but below R 200 000 (Informal Tenders)**	**Informal Tender process;**	As per delegation register	Supply Chain Management Policy S12(1)(c)
➢ **R200 000 or Long Term Contracts (Formal Tenders)**	**Formal Tender process to be followed,**	As per delegation through the appointed Supply Chain Management Bid Committees.	Supply Chain Management Policy S12(1)(d)
Deviation below 10k	**Through procurement system of the municipality**	**Final approval by the Executive Manager of the Department**	Supply Chain Management Policy
Deviations above R10 000	**Through procurement system of the municipality**	**Final approval by the Municipal Manager**	Supply Chain Management Policy

2. REQUISITIONS

Requisitions must be approved in terms of the relevant delegation register as approved by the Accounting Officer or delegated authority.

3. ORDERS

I. Capital purchases

Requisitions are verified by the Asset Management Section.

II. **Non capital purchases**

All orders are issued through Stores.

4. SUPPLY CHAIN MANAGEMENT POLICY

A. >R 0 – R30 000: 3 x Written Quotations

i. User department to put in requisition to the Buyers to obtain a minimum of three quotations. Preference to be given to suppliers listed on the SCM database however if there is less than three suppliers identified on the database, potential additional suppliers not listed on the database to be identified and requests for quotation obtained.

ii. If the preferred supplier is not listed on the Database the following to occur:

a) Procurement to take place through a deviation and approval by the CFO for direct payment to be obtained. Minimum supplier listing criteria to be fulfilled, i.e. Tax Clearance Certificate, regulation 44 declarations etc.
b) Unlisted service provider to be provided with SCM Database registration forms for completion by downloading them from the EDEN DM website (Take note of Migration to the Centralised Supplier Database)

c) Deviations below Quotation R 10 000 to be approved by the Executive Manger of the relevant department.

d) The order number will be generated by the chief clerk at stores and forwarded to User department for action

B. R30 000 – R200 000: 3 x Informal tenders

i. User department to initiate the procurement process by compiling specifications and forwarding them to Supply Chain Management via the electronic procurement system.
ii. SCM Unit to facilitate the procurement process throughout the procurement life cycle until the award.

Procurement Life Cycle to involve the following:

a) Specifications to serve before the specification committee

b) Approved specifications will be advertised on the website, notice board and send to potential suppliers registered on the accredited supplier database.
c) On submission, Informal tenders must be placed in the tender box and will be opened on the closing date as per time specified on the advertisement.
d) Summary of informal tenders will be compiled by Supply Chain Management Officer.

User department to provide the technical evaluation against pre-set evaluation criteria and submit to SCM Unit to evaluate the Responsive

e) bidders and submit through to the Bid Evaluation committee for adjudication and final award. Service Level Agreements must be complied and signed by both parties before goods and services may be procured in access of R30 000

C. <u>>R200 00: Formal Tenders & Long Term Contracts</u>

i. User department sends a request for a formal tender through to SCM Unit via Collaborator with the specifications.
ii. SCM Unit to facilitate the procurement process throughout the procurement life cycle until the award.

Procurement Life Cycle to involve the following:

iii. Specifications to serve before the specification committee
iv. Approved specifications will be advertised on the website, notice board and send to potential suppliers registered on the accredited supplier database
v. The Tender number and closing date will be allocated by the SCM Unit.
vi. Tender advertisement will be compiled and placed by the SCM Unit.
vii. Standard tender documents will be provided to prospective tenderers by the SCM Unit.
viii. Tenders will be opened on the date and time as specified in the advertisement.
ix. Summary of tenders will be compiled by Supply Chain Management Officer.
x. User department to provide the technical evaluation against pre-set evaluation criteria and submit to SCM Unit to evaluate the Responsive bidders in accordance with the Supply Chain Management Regulations.
.
xi. The Bid Evaluation Committee to evaluate and make recommendations to the Bid Adjudication committee.
xii. The Bid Adjudication Committee can only adjudicate and on contracts below 10 million.
xiii. Tenders greater than R10 million will be awarded by the Accounting Officer

xiv. Service Level Agreements must be complied and signed by both parties before goods and services may be procured in excess of R30 000

xv. Successful / unsuccessful tenderers will be notified of the Bid Adjudication Committee's decision.

xvi. After awarding the formal tender, the User Department will be informed of the outcome and they are to complete a Service Level agreement before any requisition can be generated

5. SERVICE LEVEL AGREEMENTS

User department to liaise with Legal Services (contract management unit) on the compilation of service level agreements for all tenders (formal and Informal). Process guidance for compilation to be sought from Legal Services department.

Performance Management:

Each department to monitor the performance of each supplier to whom tenders have been issued under. The process flow for monitoring performance of service providers to be undertaken on the collaborator system and all the relevant compulsory review comments is completed.

It is important that all communication with the service provider regarding the dissatisfaction of the work performed or goods delivered be documented and the service provider be afforded the opportunity to rectify it and respond accordingly. Where the final assessment of the service provider or supplier remains substandard after engaging with the service provider, legal services to facilitate the process going forth with the legal remedies available

6. STANDARD OPERATING PROCEDURES FOR PROCURING ACCOMMODATION AND FLIGHTS

6.1 Accommodation

i. The Official concerned is to provide the Secretary in the department with the supporting documentation indicating the reason for accommodation.

ii. The secretary to source a minimum of three quotations from the internet or any other available resource, identify the lowest quote and request the service provider to forward a pro-forma invoice as a provisional confirmation of the booking.

iii. The designated personnel in a particular department to initiate a requisition on collaborator, uploading all the relevant documentation, and route the requisition to the relevant official for approval.

iv. The approved requisition will be routed via collaborator to the Chief Accountant at Stores, who will inspect the documentation. Item to follow the procurement process as per the electronic procurement system.

v. Once the payment has been processed, proof of payment to be forwarded by DATA office to the designated personnel that initiated the requisition/booking.

vi. The designated personnel to forward the proof of payment to both the service provider (Bed & Breakfast or Hotel) and the official for whom accommodation has been reserved for.

vii. The official to request the original invoice preferably stamped this invoice to be submitted to creditors department once they return.

Provision made in the Travel and Subsistence policy to serve as the guideline:

6.2 Compensation

6.2.1 Accommodation:

i. Travel and subsistence policy to serve as a guideline regarding the type of Accommodation and rating that is appropriate as approved by council.

ii. Where such accommodation is available, the rate for a single room will be payable.

iii. If a representative stays with a relative or friend, Subsistence and travel policy of Council to serve as a guideline

iv. The payments for overnight accommodation will be paid directly through Creditors Department to the authorised place of accommodation.

v. Request for payment of reservation must be submitted within reasonable period before departure to enable the administration to process the reservation.

6.2.2 Personnel of council may not circumvent procurement process and place their own preferred booking and claim reimbursement. Any emergency cases where accommodation is sort outside the procurement process, permission to be obtained prior from the executive manager of the department or the alternative relevant authority.

6.3 Booking of Airline Tickets

a) Designated personnel in the department should be provided with the following document or invitation for workshop/meeting/conference to be attended with the following details

   i. Where the event will take place
   ii. Date and Starting time
   iii. Date of closure and time of finish

b) Arrangements for flights to be centralised around the designated personnel in the department, i.e. PA to the Executive Manager

c) Deviations for items costing below R10, 000 can be approved by the Executive Manager of the relevant department, Final approval for Deviations above R10 000 to be approved by the Municipal Manager.

d) Payments of flights to follow due process as approved

e) When bookings are made, the following information is required by the designated personnel:

   I. Approval from Municipal Manager for attendance of the meeting
   II. Copy of ID of the passenger
   III. Passenger's cell-phone number, which will be used to forward a confirmation e-mail with flight details from the chosen airline
   IV. Vote from which expenditure will be paid

6.4 For rental vehicle hire:

i. Designated personnel in the department to make the necessary arrangement subject to availability of the vehicles. The class of the vehicle to be guided by the Travel and Subsistence Policy of Council

6.5 Catering

Refer to the catering policy as approved by council.

ANNEXURE H
BORROWING POLICY

EDEN

DISTRIKSMUNISIPALITEIT

DISTRICT MUNICIPALITY UMASIPALA WESITHILI

BORROWING POLICY

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ANNEXURE 8

LOCAL GOVERNMENT MUNICIPAL FINANCE MANAGEMENT

ACT, NO 56 OF 2003

1. PURPOSE

To establish a borrowing framework policy for the Municipality and set out the objectives, statutory requirements and guidelines for the borrowing of funds**.**

2. OBJECTIVES

To manage interest rate and credit risk exposure. Maintain debt within specified limits and ensure adequate provision for the repayment of debt.

To ensure compliance with Legislation and Council policy, governing the borrowing of funds.

3. DEFINITIONS

"Act" means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"municipal debt" means –

(a) a monetary liability or obligation on a municipality or municipal entity created by-

(i) a financing agreement, note, debenture, bond or overdraft; or

(ii) the issuance of municipal debt instruments; or

i. a contingent liability such as that created by guaranteeing a monetary liability or obligation of another;

"borrower" will be the Eden District Municipality

"lender", in relation to a municipality or municipal entity, means a person who provides debt finance to a municipality or municipal entity;

"short-term debt", in relation to a municipality or municipal entity, means debt that is repayable over a period not exceeding one year;

"**long-term debt",** in relation to a municipality or municipal entity, means debt

repayable by the municipality or municipal entity over a period exceeding one year;

"security", in relation to a municipality or municipal entity, means any mechanism intended to secure the interest of a lender or investor, and includes any of the mechanisms mentioned in section 48(2) of the Act

"**financing agreement**" includes any loan agreement, lease, installment, purchase contract or a hire purchase arrangement under which a Council undertakes to repay a long-term debt over a period.

4. SCOPE OF THE POLICY

Risk Management: The need to manage interest rate risk, credit risk exposure and to maintain debt within specified limits is the foremost objective of the borrowing policy. To attain this objective, diversification is required to ensure that the Chief Financial Officer prudently manages interest rate and credit risk exposure.

Cost of Borrowings: The borrowings should be structured to obtain the lowest possible interest rate, on the most advantageous terms and conditions, taking cognisance of borrowing risk constraints, infrastructure needs and the borrowing limits determined by Legislation.

Prudence: Borrowings shall be made with care, skill, prudence and diligence. The standard of prudence to be used shall be the "prudent person" standard and shall be applied in the context of managing overall debt.

Officials are required to adhere to:

a) written procedures and these guidelines
b) exercise due diligence
c) prepare all reports timeously
d) ensure strict compliance with all Legislation and Council policy

5. LEGISLATIVE FRAMEWORK AND DELEGATION OF AUTHORITY

The relevant legislation and regulations in terms of which borrowing decisions are governed is the Local Government Municipal Finance Management Act, No 56 of 2003.

6. CONSIDERATIONS

The Municipality from time to time, will use certain of its surplus funds to fund its Capital programme. The utilisation of surplus funds enables the Municipality to

reduce its reliance on external debt financing, thereby allowing it to borrow only funds from external sources when favorable market conditions prevail.

6.1 Factors to be considered when borrowing:

- the type and extent of benefits to be obtained from the borrowing.
- the length of time the benefits will be received.
- the beneficiaries of the acquisition or development.
- the impact of interest and redemption payments on both current and forecasted income.
- the current and future capacity of the income base to pay for borrowings and the rate of growth of the income base.
- likely movements in interest rates for variable rate borrowings.
- other current and projected sources of funds.

- Competing demands for funds
- Timing of money markets interest rate movements and the long term rates on the interest rate curve
- The municipality will, in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges
- Municipality may only borrow funds, in terms of the Municipal Finance Management Act, for the purpose of acquiring assets, improving facilities or infrastructure to provide service delivery

6.2 Potential lenders include:

- The Development Bank of Southern Africa
- Registered Banks in South Africa

7. DEBT REPAYMENT PERIOD

Whilst the period for which loan debt may be received will vary from time to time according to the requirements of the various Lenders, presently the typical debt repayment period for loans in the current economic climate is between 10 to 15 years. Cognisance is taken of the useful lives of the underlying assets to be financed by the debt, and, moreover, careful consideration is taken of the interest rates on the interest yield curve. Should it be established that it is cost effective to borrow the funds on a shorter duration (as opposed to the life of the asset) as indicated by the interest yield curve, the loan will be negotiated to optimise the most favorable and cost effective benefit to the Municipality.

8. SECURITY

The Municipal Finance Management Act provides that the Municipality may provide security for any of its debt obligations, including the giving of a lien, pledging, mortgaging or ceding an asset, or giving any other form of collateral. It may cede as security any category of revenue or rights of future revenue. Some Lenders may require the Municipality to agree to restrictions on debt that the Municipality may incur in future until the secured debt is settled.

9. OVERDRAFT

Eden District Municipality has a bank overdraft facility. However, while in a sound financial position, this facility be not utilised.

10. SHORT TERM DEBT

The Municipal Finance Management Act provides that the Municipality may incur short term debt only when necessary to bridge shortfalls within a financial year during which the debt is incurred, in expectation of specific and realistic anticipated income to be received within that financial year; or capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long term debt commitments.

The Municipality must pay off short term debt within the same financial year and may not renew or refinance its short term debt. The Municipality may, in terms of the Municipal Finance Management Act, incur short term debt only if the Chief Financial Officer has made a prior written finding that the debt is either within prudential limits on short term debt as previously approved by Municipality, or is necessary due to an emergency that could not reasonably have been foreseen and cannot await Council approval, but the short term debt in these instances must first be approved by the Accounting Officer before it can be incurred.

11. DISCLOSURE

Any official involved in the securing of loans by the Municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective Investor disclose all relevant information that may be requested or that may be material to the decision of the prospective Lender or Investor. Reasonable care must be taken to ensure the accuracy of any information disclosed. Whilst this is a standard and acceptable business practice, it

is also in compliance with section 49 of the Municipal Finance Management Act.

12. APPROVAL OF LOANS BY THE MUNICIPALITY

Section 46 of the Municipal Finance Management Act stipulates that the Municipality may incur long-term debt only if a resolution of the Council, signed by the mayor, has approved the debt agreement and the Accounting Officer has signed the agreement or other document which acknowledges the debt. At least 21 days prior to the meeting of the Council at which approval for the debt is to be considered, the Municipality must make public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided. The Public, the National Treasury and Provincial Treasury must be invited to submit written comments or representations to the council in respect of the proposed debt. A copy of the information statement must be submitted to Council at least 21 days prior to the meeting to discuss the proposed loan, together with particulars of –

i. the essential repayment terms, including the anticipated debt repayment schedule; and
ii. the anticipated total cost in connection with such debt over the repayment period.

13. PROVISION FOR REDEMPTION OF LOANS

Eden District Municipality may borrow from Institutions and set up sinking funds to facilitate loan repayments, especially when the repayment is to be met by a bullet payment on the maturity date of the loan. These sinking funds may also be invested directly with the Lender's Bank. The maturity date and accumulated value of such investment must coincide with the maturity date and amount of the intended loan that is to be repaid. Use can also be made of guaranteed endowment policies to facilitate the payment on maturity date.

14. NON-REPAYMENT OR NON-SERVICING OF LOAN

Eden District Municipality must honour all its loan obligations timeously. Failure to effect prompt payment will adversely affect the raising of future loans at favorable costs of borrowing. In addition to the timeous payment of the loans, the Municipality must adhere to the covenants stipulated in the loan agreements.

15. PROHIBITED BORROWING PRACTICES

In the past some Municipalities have borrowed funds with the sole purpose of

investing them to earn a return. The motive was clearly speculative. The cost of debt is almost always more expensive than the return that the Municipality can derive by investing in permitted investments. Consequently, as a principle, Eden District Municipality does not borrow for investment purposes, but depending on the shape of the interest yield curve may borrow in advance of its capital cash flow needs in a given financial year to take advantage of an inverse interest yield curve. Foreign Borrowing is permitted in terms of section 47 of the Municipal Finance Management Act, whereby the debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value of the Rand against any foreign currency.

16. INTERNAL CONTROL

The internal control procedures involve Internal Audit and Performance Management, and the Auditor General reviewing and testing the systems of the Finance Department on a regular basis. In order to prevent losses arising from fraud, misrepresentations, error, conflict of interest or imprudent action, a system of internal controls governs the administration and management of the portfolio**.**

Controls deemed most important include:-

- Control of collusion, separation of duties.
- Custodial safekeeping of loan agreements and contracts.
- Clear delegation of duties.
- Checking and verification by senior officials of all transactions.
- Documentation of transactions and repayments.
- Code of ethics and standards
- Electronic Funds Transfer limits and a detailed procedure manual for the system.

17. NATIONAL TREASURY REPORTING AND MONITORING REQUIREMENTS

The Municipality submits required returns to National Treasury. It is mainly coordinated by the Accounting Division. One such report deals with the Municipality's external interest paid each month. Another return, prepared on a quarterly basis, requires the Municipality to itemise all its external borrowings for the quarter ended.

18. OTHER REPORTING AND MONITORING REQUIREMENTS

Regular reporting mechanisms are in place in order to access the borrowings portfolio and to ensure compliance with policy objectives, guidelines and applicable laws**.**

Quarterly activities:

- National Treasury Borrowings

Return General

- Report actual borrowings (in compliance with Section 71 of the Municipal Finance Management Act) to the mayor and Provincial Treasury

Annually:-

- Preparation of Annual Budget
- Preparation of Annual Cash Flow
- Forecast Preparation of Annual Financial Statements
- Confirmation of Lender balances at financial year end obtaining written certification of loan balances at year end
- Completion of credit rating questionnaire
- Annual external audit conducted by Auditor General

19. POLICY REVIEW

The Deputy Manager: BTO, income, expenditure, remuneration, AFS will for the purposes of ensuring that this policy is aligned to the legislation, consider if and when necessary to amend the policy. In the event of the policy not being amended during the budget process, the approved policy will remain applicable.

ANNEXURES

EXTRACTS FROM THE LOCAL GOVERNMENT MUNICIPAL FINANCE MANAGEMENT ACT NO 56 OF 2003 - CHAPTER 6: DEBT

SHORT-TERM DEBT

45 (1) A municipality may incur short-term debt only in accordance with and subject to the provisions of this Act. A municipality may incur short-term debt only when necessary to bridge
–

(a) shortfalls within a financial year during which the debt is incurred, in expectation **of**
specific and realistic anticipated income to be received within that financial year; or

(b) capital needs within a financial year, to be repaid from specific funds to be received from enforceable allocations or long-term debt commitments.

(2) A municipality may incur short term debt only if - a resolution of the municipal council, signed by the mayor, has approved the debt agreement: and the accounting officer has signed the agreement or other document which creates or acknowledges the debt.

(3) For the purpose of subsection (2) (a.) a municipal council may - approve a short term debt individually ; or approve an agreement with a lender for a short-term credit facility to be accessed as and when required , including a line of credit or bank overdraft facility , provided that –

(i) the credit limit must be specified in the resolution of the council ;

(ii) the terms of agreement , including the credit limit , may be changed only by a resolution of the council ; and

(iii) if the council approves a credit facility that is limited to emergency use , the accounting office must notify the council in writing as soon as practical of the amount , duration and any debt incurred in terms of such a credit facility , as well as options for repaying such debt.

(4) A municipality - must pay off short-term debt within the financial year; and may not renew or refinance short-term debt, whether its own debt or that of any other entity, where such renewal or refinancing will have the effect of extending the short-term debt into a new financial year.

(5) (a) No lender may willfully extend credit to a municipality for the purpose of renewing or refinancing short-term debt that must be paid off in terms of subsection (4)(a). If a lender willfully extends credit to a municipality in contravention of paragraph (a), the municipality is not bound to repay the loan or interest on the loan.

(6) Subsection (5)(b) does not apply if the lender –

(a) relied in good faith on written representations of the municipality as to the purpose of the borrowing; and

(b) did not know and had no reason to believe that the borrowing was for the purpose of renewing or refinancing short-term debt

LONG-TERM DEBT

46. (1) A municipality may incur long-term debt only in accordance with and subject to any applicable provisions of this Act, including section 19, and only for the purpose of–

(a) capital expenditure on property, plant or equipment to be used for the purpose of achieving the objects of local government as set out in section 152 of the Constitution, including costs referred to in subsection (4) ; or

(b) re-financing existing long-term debt subject to subsection (5). A municipality may incur long-term debt only if – a resolution of the municipal council, signed by the mayor, has approved the debt agreement; and

(b) the accounting officer has signed the agreement or other document which creates or acknowledges the debt .

(3) A municipality may incur long-term debt only if the accounting officer of the municipality has in accordance with subsection 21A of the Municipal Systems Act– at least 21 days prior to the meeting of the council at which approval for the debt is to be considered, made public an information statement setting out particulars of the proposed debt, including the amount of the proposed debt, the purposes for which the debt is to be incurred and particulars of any security to be provided; and

(ii) invited the public, the National Treasury and the relevant provincial treasury to submit written comments or representations to the council in respect of the proposed debt ; and

(b) has submitted a copy of the information statement to the municipal council at

least 21 days prior to the meeting of the council, together with particulars of –

(i) the essential repayment terms, including the anticipated debt repayment schedule; and

(ii) the anticipated total cost in connection with such debt over the repayment period. Capital expenditure contemplated in subsection (1)(a) may include - financing costs, including - capitalised interest for a reasonable initial period; costs associated with security arrangements in accordance with section 48; discounts and fees in connection with the financing; fees for legal, financial, advisory, trustee, credit rating and other services directly connected to the financing; and costs connected to the sale or placement of debt, and costs for printing and publication directly connected to the financing costs of professional services directly related to the capital expenditure; and (c) such other costs as may be prescribed.

(5) A municipality may borrow money for the purpose of re-financing existing long-term debt, provided - the existing long-term debt was lawfully incurred;

(b) the re-financing does not extend the term of the debt beyond the useful life of the property, plant or equipment for which the money was originally borrowed;

(c) the net present value of projected future payments (including principal and interest payments) after re-financing is less than the net present value of projected future payments before re-financing and

(d) the discount rate used in projecting net present value referred to in paragraph (c), and any assumptions in connection with the calculations, must be reasonable and in accordance with criteria set out in a framework that may be prescribed.

(6) A municipality's long-term debt must be consistent with its capital budget referred **to**
in section 17(2).

CONDITIONS APPLYING TO BOTH SHORT-TERM AND LONG-TERM DEBT

47. A municipality may incur debt only if –

(a) the debt is denominated in Rand and is not indexed to, or affected by, fluctuations in the value the Rand against any foreign currency;

(b) section 48 (3) has been complied with, if security is to be provided by the municipality

SECURITY

48. (1) A municipality may, by resolution of its council, provide security for –

(a) any of its debt obligations;

(b) any debt obligations of a municipal entity under its sole control; or

(c) contractual obligations of the municipality undertaken in connection with capital expenditure by other persons on property, plant or equipment to be used by the municipality or such other person for the purpose of achieving the objects of local government in terms of section 152 of the Constitution.

(2) A municipality may in terms of subsection (1) provide any appropriate security including by - giving a lien on, or pledging, mortgaging, ceding or otherwise hypothecating an asset or right, or giving any other form of collateral;

(b) undertaking to effect payment directly from money or sources that may become available and to authorise the lender or investor direct access to such sources to ensure payment of the secured debt or performance of the secured obligations, but this form of security may not affect compliance with section 8 (2)

(c) undertaking to deposit funds with the lender, investor or third party as security;

(d) agreeing to specific payment mechanisms or procedures to ensure exclusive or dedicated payment to lenders or investors, including revenue intercepts, payments into dedicated accounts or other payment mechanisms or procedures;

(e) ceding as security any category of revenue or rights for future revenue;

(f) undertaking to have disputes resolved through mediation, arbitration or other dispute resolution mechanisms;

(g) undertaking to retain revenues or specific charges, fees, tariffs or funds at a particular level or at a level sufficient to meet its financial obligations;

(h) undertaking to make provision in its budgets for the payment of its financial
obligations, including capital and interest;

(i) agreeing to restrictions on debt that the municipality may incur in future until the secured debt is settled or the secured obligations are met; and

(j) agreeing to such other arrangements as the municipality may consider necessary and prudent.

(3) A council resolution authorising the provision of security in terms of subsection (2)(a) - must determine whether the asset or right with respect to which the security is provided, is necessary for providing the minimum level of basic municipal services; and

(b) if so, must indicate the matter in which the availability of the asset or right for provision of that minimum level of basic municipal services will be protected.

(4) If the resolution has determined that the asset or right is necessary for providing the minimum level of basic municipal services, neither the party to whom the municipal security is provided, nor any successor or assignee of such party, may, in the event of a default by the municipality, deal with asset or right in a manner that would preclude or impede the continuation of that minimum level of basic municipal services.

(5) A determination in terms of subsection (3) that an asset or right is not necessary for providing the minimum level of basic municipal services is binding on the municipality until the secured debt has been paid in full or the secured obligations have been performed in full, as the case may be.

DISCLOSURE

49. (1) Any person involved in the borrowing of money by a municipality must, when interacting with a prospective lender or when preparing documentation for consideration by a prospective investor -disclose all information in that person's possession or within that person's knowledge that may be material to the decision of that prospective lender or investor; and take reasonable care to ensure the accuracy of any information disclosed.

(2) A lender or investor may rely on written representations of the municipality, if the lender or investor did not know and had no reason to believe that those representations were false or misleading.

MUNICIPAL GUARANTEES

50. A municipality may not issue any guarantee for any commitment or debt of any organ of state or person, except on the following conditions:

(a) The guarantee must be within limits specified in the municipality's approved budget:

(b) a municipality may guarantee the debt of a municipal entity under its sole control only if the guarantee is authorised by the council in the same manner and subject to the same conditions applicable to a municipality in terms of this Chapter if it incurs debt

(c) a municipality may guarantee the debt of a municipal entity under its shared control or of any other person, but only with the approval of the National Treasury, and then only if-

(i) the municipality creates, and maintains for the duration of the guarantee, a cash- backed reserve equal to its total potential financial exposure as a result of such guarantee; or

(ii) the municipality purchases and maintains in effect for the duration of the guarantee, a policy of insurance issued by a registered insurer, which covers the full amount of the municipality's potential financial exposure as a result of such guarantee**.**

NATIONAL AND PROVINCIAL GUARANTEES

51. Neither the national nor a provincial government may guarantee the debt of a municipality or municipal entity except to the extent that Chapter 8 of the Public / New Finance Management Act provides for such guarantees.

ANNEXURE I
LONGTERM FINANCIAL MANAGEMENT POLICY

LONG-TERM FINANCIAL PLAN POLICY

EDEN DISTRICT UNICIPALITY

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1. ABBREVIATIONS DEFINITIONS

Basic municipal service: A municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

BSC: Budget Steering Committee, a committee established to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the MFMA;

Budget-related policy: A policy of a municipality affecting or affected by the annual budget of the municipality, including—

(a) the tariffs policy which the municipality must adopt in terms of section 74 of the Municipal Systems Act;

(b) the credit control and debt collection policy which the municipality must adopt in terms of section 96 of the Municipal Systems Act **IDP:** Integrated Development Plan;

LTFP: Long Term Financial Plan;

Long-term debt: Debt repayable over a period exceeding one year;

MBRR: Municipal Budget and Reporting Regulations;

MFMA: Municipal Finance Management Act No 56 of 2003;

MTREF: Medium Term Revenue and Expenditure Framework, as prescribed by the MFMA. It sets out indicative revenue and projected expenditure for the budget year, plus two outer financial years;

Municipal tariff: A tariff for services which a municipality may set for the provision of a service;

National Treasury: National Treasury established by section 5 of the Public Finance Management Act;

Short Term: Refers to a period up to 1 (one) year;

Medium Term: Refers to a period between 2 (two) and 3 (three) years;

Long Term: Refers to any period longer than 3 (three) years.

2. INTRODUCTION

2.1 The Local Government: Municipal Finance Management Act No 56 of 2003 (MFMA) has instituted various financial reform measures. Sound financial management practices have been identified as essential to the long-term sustainability of municipalities. In this regard the MFMA necessitates that municipality's must have a policy related to a Long Term Financial Plan (LTFP).

2.2 A municipality's financial plan integrates the financial relationships of various revenue and expenditure streams to give effect to the Integrated Development Plan (IDP). It provides guidance for the development of current budgets and assesses financial impacts on outer years' budgets by incorporating capital expenditure outcomes, operating expenditure trends, optimal asset management plans and the consequential impact on tariffs and other service charges.

2.3 A municipality's long term financial model aims to determine the appropriate mix of parameters and assumptions within which the municipality should operate to facilitate budgets which are affordable and sustainable at least 5 years into the future. In addition, it identifies the consequential financial impact of planned capital projects on the municipality's operational budget.

3 PURPOSE

The policy aims to ensure that all long-term financial planning is based on a structured and consistent methodology thereby ensuring long-term financial affordability and sustainability.

4. GUIDING PRINCIPLES

The policy is based on the following principles:-

(a) Future financial sustainability;

(b) Optimal collection of revenue, taking into consideration the socio economic environment;

(c) Optimal utilisation of grant funding;

(d) Continuous improvement and expansion in the service delivery framework, and

(e) Prudent financial strategies.

5. ROLE PLAYERS AND STAKEHOLDERS

The following role players will ensure that the LTFP is implemented in accordance with the prescribed legislative requirements and Council processes.

5.1 Budget Office

(a) Responsible for the preparation and the compilation of the LTFP;

(b) Responsible for overall oversight;

(c) Present long term financial plan outcome to the Budget Steering Committee;

(d) Review Policy and Strategy, in consultation with relevant stakeholders, to ensure maximum compliance in terms of legislation.

5.2 Departments

(a) Responsible for providing reasons on past performance outcomes;

(b) Responsible for providing information to Budget Office to update the financial plan;

(c) Required to identify revenue and expenditure plans for both

operating and capital budgets for at least 3 years;

(d) Required to make recommendations on future service delivery matters.

5.3 Budget Steering Committee

(a) Responsible for providing strategic guidance on matters relevant to the long term financial plan;

(b) Responsible for endorsing the projected MTREF assumptions and parameters contemplated by the LTFP.

6. REGULATORY CONTEXT

6.1 Section 17 (3) of the MFMA states that "when an annual budget is tabled it must be accompanied by, amongst others, "any proposed amendments to the budget-related policies of the municipality".

6.2 Section 21 of the MFMA states that the mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for, amongst others:

(i) the annual review of—

(aa) the integrated development plan in terms of section 34 of the Municipal Systems Act;

(bb) the budget-related policies;

(ii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and

(iii) any consultative processes forming part of the processes referred to in subparagraphs(i and (ii).

6.3 Section 7 (1) of the Local Government: Municipal Finance

Management Act, 2003, Municipal Budget and Reporting Regulations, 2009 (MBRR) states that:

"the Municipal Manager of a municipality must prepare, or take all reasonable steps to ensure the preparation of budget-related policies of the municipality, or any necessary amendments to such policies, in accordance with the legislation applicable to those policies for tabling in the municipal council by the applicable deadline specified by the mayor in terms of section 21 (1)(b) of the MFMA".

6.4 Section 7 (1) reference (1) of the MBRR, further states that "as defined in section 1 of the MFMA. Policies that affect or are affected by the annual budget of a municipality include .. "(g) a policy related to the long term financial plan".

6.5 Section 4 (1) of the MBRR states "that the mayor of a municipality must establish a budget steering committee to provide technical assistance to the mayor in discharging the responsibilities set out in section 53 of the MFMA".

6.6 Section 26 (h) of the Local Government: Municipal Systems Act 32 of 2000 (MSA) states that "An Integrated Development Plan must reflect a financial plan, which must include a budget projection for at least the next three years".

7. POLICY DIRECTIVE DETAILS

7.1 Financial strategies.

An intrinsic feature of the LTFP is to give effect to the municipality's financial strategies. These strategies include:

(a) Increasing funding for asset maintenance and renewal;

(b) Continuous improvement to the financial position;

(c) Ensuring affordable debt levels to fund the capital budget;

(d) Maintaining fair, equitable and affordable tariff increase;

(e) Maintaining or improving basic municipal services;

(f) Achieving and maintaining a breakeven/surplus Operating budget; and

(g) Ensuring full cost recovery for the provision of internal services.

7.2 Non – financial strategies

The LTFP is a key component for achieving the goals listed in the IDP of the Municipality. The LTFP must consider the following non – financial strategic strategies:

(a) The Municipality's Strategic Focus Areas;

(b) Infrastructure growth strategies; and

(c) The Municipality's Spatial Development Framework.

7.3 Preparation of the LTFP

7.3.1 The LTFP process should commence by latest June of each year.

7.3.2 The LTFP should consider the fiscal overview by reviewing past financial performance, projection of long-term financial outlook and financing and funding arrangements. The following matters should be considered annually:

(a) Revising the long-term financial plan for events that may have impacted during the recent past;

(b) Assessing the outcomes and achievements of the past few years' financial performance as per the audited financial statements;

(c) Reviewing the financial objective and assumptions;

(d) Reviewing the past and summarise long term financial outlook;

(e) Assess the current overall financial position and liquidity situation;

(f) Identify any financial challenges and constraints;

(g) Identifying strategies to deal with the challenges, and to maintain financial viability and capacity to sustain services;

(h) Identify overall funding mix and implications for own revenue and external funding; and

(i) Assess compliance with the MFMA and other relevant legislation.

7.3.3 The LTFP is prepared in an uncertain environment. It is

therefore required to make certain assumptions. Assumptions on the following internal and external factors must be made:

(a) Reviewing the external factors (e.g. population migration, employment, health, roads, development of businesses and the Eden region);

(b) General inflation outlook and its impact on the municipal activities;

(c) Credit rating outlook;

(d) Interest rates for borrowing and investment of funds;

(e) Tariffs and charges, and timing of revenue collection;

(f) Collection rates for each revenue source;

(g) Price movements on specifics e.g. fuel etc.

(h) Average salary increases;

(i) Industrial relations climate, reorganisation and capacity building;

(j) Trends in population and households (growth, decline, stable);

(k) Changing demand characteristics (demand for services);

(l) Impact of national, provincial and local policies;

(m) Ability of the municipality to spend and deliver on programmes; and

(n) Implications of restructuring and other major events into the future.

7.3.4 Intergovernmental fiscal transfers/allocations from National and Provincial government play a pivotal role in the finances of the Municipality. The following unconditional transfers/allocations must be considered, as a minimum, when projecting the budget:

(a) Local Government Equitable Share; and

(b) Grants related to the provision of Provincial government functions.

7.4 The Municipality's LTFP model and scenario planning:

7.4.1 The Municipality's financial model gives effect to the LTFP. It enables the forecasting of the operating and capital budgets for at least 5 years into the future. The model embodies National Treasury's budget preparation guidelines, drawing on assumptions

and parameters to forecast the operating budget.

7.4.2 Strategic initiatives should be prioritised and quantified to be included in the financial model.

7.4.3 The financial forecasting model must be updated using the fiscal overview, assumption and intergovernmental fiscal transfers/allocations information to identify immediate opportunities and/or risks.

7.4.4 The medium and long-term financial viability should be evaluated.

7.4.5 Re-iterative scenario planning should be executed to ensure optimum use of resources to cater for strategic initiatives.

7.4.6 To identify the optimum balance between revenue collection and municipal spending the following should be taken into account:

(a) The impact each scenario has on the financial sustainability and affordability of the Municipality;

(b) Whether scenarios are realistic in terms of revenue projections;

(c) Potential revenue enhancement strategies which may have a long- term impact on the revenue base of the Municipality;

(d) Potential cost saving mechanisms related to strategic initiatives; and

(e) The impact of infrastructure investments and maintenance programs on future revenue streams.

7.4.7 Presentations on scenarios should be presented to the BSC as may be requested.

7.4.8 BSC should endorse the final MTREF scenario inclusive of assumptions and parameters annually by latest January.

7.5 The annual updated LTFP should identify the following:

7.5.1 Assumptions and parameters to be used to compile the Operating and Capital budgets over the next MTREF;

7.5.2 Future operating revenue and expenditure projections based on assumptions and parameters;

7.5.3 Future affordability of projected Capital Plans;

7.5.4 The level of infrastructure development required to achieve the Municipal priorities, within the funding restrictions; and

7.5.5 External funding requirements in respect of long term debt.

7.6 Implementation of the LTFP

7.6.1 The annual updated LTFP should provide the parameters and assumptions for the compilation of the operating and capital budgets for the next MTREF.

7.6.2 This information should be provided to the departments by latest January of each year.

8. EVALUATION AND REVIEW

8.1 This policy must be reviewed on an annual basis.

8.2 Changes in financial strategy, non – financial strategic strategies and legislation must be taken into account for future amendments to this policy.

Any amendments must be tabled to Council for approval as part of the budget process.

ANNEXURE J

CIRCULAR 82: COST CONTAINMENT MEASURES

Cost Containment Measures

Purpose

Section 62(1)(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of the legal framework, the elected councils and accounting officers are required to institute appropriate measures to ensure that the limited resources and public funds are appropriately utilized to ensure value for money is achieved.

The purpose of this Circular is to guide municipalities and municipal entities on cost containment measures that must be implemented in an effort to address the impact of the country's economic challenges and to promote growth, address unemployment and equality, amongst others.

Background

The national government has been aware of the need to contain costs and Cabinet resolved that all spheres of government, including municipalities and municipal entities must implement measures to contain operational costs and eliminate all non-essential expenditure.

In the 2016 State of the Nation Address, cost containment measures were re-emphasised. It was highlighted that excessive and wasteful expenditure has to be reduced, and that increased action be taken to manage unnecessary expenditure. The following measures were among those announced:

- Curtailment of overseas trips;
- The submission of strong motivation to MM's, Mayors and, where necessary, oversight mechanisms at local, provincial and national spheres of Government by those requesting permission to travel either locally or abroad: i.e. their detailed report including research which argues the necessity of the trip and the benefit the country will achieve in undertaking the journey;
- The institutionalization of further restrictions on conferences, catering, entertainment and social functions.

In reinforcing the above, the Minister of Finance also announced further cost containment measures in his budget speech on 24 February 2016, and urged Mayors of municipalities to exercise and oversee the elimination of wasteful expenditure in

government. SALGA supported the call for cost containment measures to be implemented in municipalities as per the Budget Forum engagements and commitments.

Municipalities must make clear and quantified commitments in this regard when tabling their upcoming budgets, and to reference these commitments when submitting budget documentation to the National and Provincial Treasuries, as required by the MFMA.

Annexure A of this circular presents cost containment measures that accounting officers and chief finance officers must consider in order to contain operational costs and eliminate non-essential expenditure. In addition, municipalities are advised to refer to MFMA Budget Circular No. 70 and other relevant Circulars on the elimination of non-priority spending. (http://mfma.treasury.gov.za/Circulars/Pages/default.aspx).

Enforcement of cost containment measures

SALGA recently expressed concern over the lack of enforcement of such measures and municipal councils are herewith reminded of Section 171(1) of the MFMA whereby the accounting officer of a municipality commits an act of financial misconduct if that accounting officer deliberately or negligently contravenes a provision of the Act, or fails to comply with a duty imposed by the Act on the accounting officer of the municipality.

Failure to fulfill the duty outlined in section 62(1) (a) of the MFMA may result in the accounting officer committing an act of financial misconduct and that disciplinary or criminal proceedings are instituted against any official who has allegedly committed an act of financial misconduct or an offence in terms of chapter 15. The accounting officer also has a duty to ensure that unauthorized, irregular or fruitless and wasteful expenditure and other losses are prevented.

In addition, section 167 of the MFMA provides that a municipality may only remunerate its office bearers within the parameters set out in that section. In particular, sub-section 167(2) provides that any benefit paid that is outside the parameters set out in subsection (1) is irregular expenditure and must be recovered from the political office-bearer concerned.

Details of precisely what a municipality may pay or remunerate its political office bearers are set out in the Notices issued in terms of the Political Office Bearers Act by the Minister of Cooperative Governance and Traditional Affairs.

Municipalities are reminded that the National Treasury will soon be conducting municipal budget benchmark engagements with non-delegated municipalities during which all municipal budgets will be assessed against the cost containment measures outlined in this Circular. Provincial Treasuries will be conducting similar engagements and budget assessments with delegated municipalities.

Consideration has been given to the lack of enforcement measures and therefore it is envisaged that regulations will be issued to align these measures with financial misconduct regulations. Disclosure of cost containment measures applied by the municipality and entity must be included in the Municipal Budget and Annual Report. Measures implemented and regular reports must be submitted to the Municipal Public

Accounts Committee for review and recommendations to Council on additional measures to be taken.

The contents of this Circular has been shared with the office of the Auditor-General for their application, scrutiny and assessment.

Conclusion

It is important that the accounting officer ensures that the content of this Circular is brought to the attention of the Municipal Council and all other relevant officials within municipalities and municipal entities. It is recommended that:

- Municipalities adopt this Circular together with their annual budgets;
- Municipalities are advised to review other finance related policies to ensure consistency with this Circular;
- Municipalities implement the circular by creating the appropriate oversight mechanisms to monitor cost containment measures;
- Implementation of such measures will assist in ensuring that the provisions of sections 62 and 167 of the MFMA are complied with to ensure that reasonable steps are taken for public resources to be used effectively, efficiently, economically and in the best interests of the local community.

Any queries relating to municipalities preparation of municipal budgets in line with the cost containment measures should be directed to the respective National or Provincial Treasury official responsible for monitoring the municipality's budget. The names of these officials can be obtained from MFMA Circular 79 and / or other related MFMA Circulars. This Circular must be tabled before the municipal council for adoption together with the 2016/17 MTREF budget.

Issued on behalf of:

Malijeng Ngqaleni	Kenneth Brown	Jayce Nair
Intergovernmental Relations	Chief Procurement Officer	Acting Accountant-General

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TV PILLAY
CHIEF DIRECTOR: MFMA IMPLEMENTATION
30 MARCH 2016

Annexure A – Cost Containment Measures

Cabinet resolved, on 23 October 2013 that cost containment measures must be implemented to eliminate wasteful expenditure, reprioritize spending and ensure savings on the following focus areas among others; engagement of consultants, travel and subsistence costs, issuing of credit cards, accommodation costs, office furnishing costs, advertising or sponsorship costs, catering and events related costs.

It is prudent that Municipalities consider consultation with its employees and through public participation to obtain input and consideration from affected stakeholders such as communities, ratepayers, businesses, and so on which may prove to be beneficial when facilitating the implementation of cost containment policies and actions.

Municipalities are advised to ensure appropriate monitoring and reporting on such cost saving measures is instituted for ease of reporting to management and council on progress on a regular basis. The internal audit unit of municipalities must be copied with such reports.

1. Engagement of Consultants

- Accounting Officers must only contract with consultants after a gap analysis report has confirmed that the municipality does not have the requisite skills or resources in its permanent employment to perform the services required.
- Evidence of acute planning of the project must be visible to all relevant persons including the administration and political oversight mechanisms in place at the municipality.
- Consultants, including construction and infrastructure related services, must only be remunerated at the rates equal to or below those:
  - determined in the "Guidelines on fees for audits done on behalf of the Auditor-General South Africa", issued by the South African Institute of Chartered Accountants (SAICA);
  - set out in the "Guide on Hourly Fee Rates for Consultants", by the Department of Public Service and Administration (DPSA); or
  - Prescribed by the body regulating the profession of the consultant.
- Ensure an exacting "specification" of the work to be accomplished accompanies the tender and is used as a monitoring tool, are appropriately recorded and monitored.
- Ensure that contracts for consultants include retention and penalty clauses for poor performance and in this regard against the above specification, accounting officers must invoke such clauses, where deemed necessary.
- It is mandatory that accounting officers of municipalities and municipal entities conclude on the best "value for money", i.e. matching fees against quality and against benchmarked practices.
- Accounting officers of municipalities and municipal entities must appoint consultants on a time and cost basis with specific start and end dates.
- Travel and subsistence costs for the appointment of consultants must be in accordance with the travel policy of government and the contract price specifies all travel & subsistence costs.

- If travel and subsistence costs for appointed consultants are exclusive of the contract, the costs must be in accordance with the following provisions:
  a) Hotel accommodation may not exceed the amount mentioned in this Circular;
  b) Only economy class air tickets may be purchased for flights;
  c) Only group B vehicles or lower may be hired for engagements, as mentioned in this Circular;
  d) Kilometres claimed for the use of private vehicles may not exceed the rates approved by the National Department of Transport, as updated from time to time.
- Municipalities are urged to develop consultancy reduction plans.
- Undertake all engagements of consultants in accordance with the SCM Regulations and the municipality's SCM policy.

2. Travel and subsistence

The National Treasury, on behalf of all three spheres of government, has negotiated improved upfront discounts for flights as well as discounted accommodation rates. Therefore municipalities and municipal entities are requested to utilize these agreements to assist in their respective cost containment measures, unless they can negotiate lower air travel rates or utilize other service providers that offer lower rates.

Net and Non-Commissionable Rates
All rates offered to Government as of 1 April 2016 will be net and non-commissionable. This will include the informal accommodation market e.g. Guest Houses and Bed & Breakfast establishments.

Rebates, Overrides, Volume based income
In the spirit of transparency, the OCPO is taking a firm position on rebates, overrides or any volume driven target incentives being paid by suppliers to Travel Management Company (TMC). As of 1 April 2016 these payments and the practice of overrides is to discontinue for Government business.

2.1 National Travel Policy

The Treasury will implement a Government Travel Policy as of 1 April 2016. This will be available on the OCPO's website:

(http://ocpo.treasury.gov.za/Buyers_Area/Legislation/Pages/default.aspx)

2.2 Air Travel

- Treasury has negotiated with the two "Full Service Carriers", i.e. SAA and BA for discounted rates for government officials for domestic air travel. (These rates are not applicable for International Air Travel.).
- For SAA, the discounts range from 5% (L class) up to 30% (Y Class) for Economy Class tickets; and 10% (D Class) up to 26% (C Class) for Business Class tickets. Please note that business class is not encouraged, however where a single flight exceed 5 hours, consideration may be applied.

- For BA the discounts range from 10% (O, Q class) up to 25% (Y Class) for Economy Class tickets; and 20% (J Class) for Business Class tickets. Please note that business class is not encouraged, however where a single flight exceed 5 hours, consideration may be applied.
- Treasury will be entering into a short-term Corporate Agreement from 1 April 2016 to 30 September 2016 in the interim, where after the agreements will be reviewed with a view of longer term applicability.
- The premise of Best Fare on the Day will be implemented making full use of the negotiated Government Corporate Agreements with SAA and BA Comair. Quotations are to be obtained from at least SAA and BA Comair before issue. Other Low Cost Carriers may also be requested for quotations. Please note that all discounted rates are subject to class availability.
- Corporate agreements with SAA and BA/Comair will be made available to TMCs that are currently contracted to Government. Should the municipal TMC have not been contacted by the full service carrier representative, they are to inform National Treasury with the agents name; physical address, contact name, email address and IATA number. Upon receipt of the information, the representatives of the full service carriers will ensure that the TMC is given access to the deal code. The TMC must have an authenticated IATA number.
- Accounting officers of municipalities and municipal entities are advised to include a clause in their respective documents that travel agencies are only permitted to make booking arrangements on behalf of municipalities and municipal entities in line with this Circular. Current arrangements need to be updated and amended to reflect these changes.
- Disabled persons can be accommodated in economy class, however, in extremely exceptional and rare cases an Accounting Officer may approve, with evidence, other than economy class air travel.

2.3 Domestic Hotel Accommodation

National Treasury has negotiated maximum allowable rates with four hotel groups. A non-exclusive MOU is being entered into with the hotels over a period of six months from 1 April to 30 September 2016 while National Treasury prepares for an open bid process. The hotels are as follows, Premier Group, Protea Hotels, City Lodge and Tsogo Sun. The instruction to travel agents must be to obtain quotes from each of the four hotels; however it is not necessarily limited to them as accommodation depends on availability, locality and rates, which could be lower. Competition and cost effectiveness must remain a key principle.

Table 1: Rates set for Domestic Hotel Accommodation

Accommodation Grid			
Voucher Includes	**BAND 1**	**BAND 2**	**BAND 3**
	Room Only Tourism Levy VAT	Bed & Breakfast Tourism Levy VAT	Dinner, Bed and Breakfast Tourism Levy VAT 2 x soft Drink at Dinner
Graded Hotel	**BAND 1**	**BAND 2**	**BAND 3**
1 Star property	R580.00	R710.00	R855.00
2 Star property	R900.00	R1 030.00	R1 230.00
3 Star property	R1,100.00	R1,200.00	R1,400.00
4 Star property	R1,250.00	R1,350.00	R1,550.00
5 Star property	R2,100.00	R2,200.00	R2,500.00
Bed & Breakfast or Guest house	**BAND 1**	**BAND 2**	**BAND 3**
1 Star property	-	R180.00	R270.00
2 Star property	-	R250.00	R350.00
3 Star property	-	R400.00	R520.00
4 Star property	-	R600.00	R750.00
5 Star property	-	R800.00	R975.00
S&T Allowance	**BAND 1**	**BAND 2**	**BAND 3**
Breakfast	R120.00	-	-
Lunch	R120.00	R120.00	-
Dinner	R150.00	R150.00	-
Total as per TP	R390.00	R270.00	-
S&T Claims accepted based on Travel Policy, detail include Parking, Laundry and Wi Fi Important Note: All other costs incurred are for the individuals account. Note: Consideration should be given to include such a table in policies.			

- Accounting officers must ensure that overnight accommodation is limited to instances where the distance travelled by road by the employee exceeds 500 kilometres to and from the destination (return journey).

2.4 Vehicle Hire

- Municipalities are encouraged to continue considering their own fleet first, where viable, prior to hiring of vehicles;
- Notwithstanding the provisions above, all employees must make use of shuttle services if the cost of such a service is below the cost of hiring a vehicle.
- Accounting officers must also consider making use of shuttle services if the cost of kilometres claimable by the employee and the cost of parking are higher than the shuttle services.
- Ensure the hiring of vehicles from a category below Group B or an equivalent class. Accounting officers may permit employees to accept up-graded group of

hired vehicles if such an up-grade is offered for free or at a lower charge than Group B.

- Vehicle travel claims by employees of municipalities and municipal entities must be restricted to the actual distance travelled in excess of the normal distance from the employee's residence to his or her place of work or as may be negotiated using a motor vehicle allowance scheme.

3 Credit Cards

The use of credit and debit cards was addressed in an earlier MFMA Circular.

A bank, or any other institution, may not issue credit cards or debit cards linked to a bank account of a municipality or a municipal entity to any councillors, entity board members, municipal or entity officials or any other person. The issuing and use of such cards be it for official purposes:

- contravenes section 11 and 85 of the MFMA as there is no way of ensuring that all purchases made on the card are in accordance with the items listed in the sections or as prescribed;
- contravenes section 167 of the MFMA which provides that any bursary, loan, advance or other benefit paid to a municipal councillor otherwise than in accordance with the provisions of the Remuneration of Public Office Bearers Act constitutes irregular expenditure;
- contravening section 15 of the MFMA by incurring expenditure not authorised in an approved budget;
- non-compliance with section 164 of the MFMA which provides that no municipality or municipal entity may make loans to councillors or officials of the municipality, directors or officials of the entity or members of the public;
- non-compliance with the supply chain management regulations; and
- undermines efforts to safeguard municipal funds, combat fraud and corruption, as well as other irregular practices.

While the use of petrol cards or garage cards for municipal vehicles is permitted, it must be utilised in accordance with an appropriate policy and related procedures to avoid misuse thereof. Cost containment measures should be applied in managing and planning trips.

Where officials or councillors incur expenses in relation to official municipal activities, they should use their personal credit cards or cash, and request reimbursement from the municipality in accordance with the relevant municipal policy and processes. Alternatively, the municipality should make arrangements with the service provider that the expenditure be settled directly by the municipality.

4 Catering costs

- Do not incur catering expenses for any meetings where only municipal officials are in attendance. Notwithstanding the above, the accounting officer may incur catering expenses for the following, provided that such lasts for five (5) continuous hours or more:
  a) The hosting of conferences, workshops, courses, forums, recruitment interviews, training courses, hearings;

b) Meetings related to commissions or committees of inquiry; or
c) Meetings hosted by the board of directors of municipal entities, including governance committee meetings.

- Ensure that entertainment allowances of qualifying officials do not exceed two thousand rand (R2 000) per person per financial year. The National Treasury may periodically review this amount.
- Do not incur expenses on alcoholic beverages.
- Ensure that team building and social functions, including year-end functions, are not financed from the municipal budgets or by any suppliers or sponsors.
- Notwithstanding the above, accounting officers may incur no more than the petty cash allocation or limitations on expenditure from their respective budgets to host farewell functions to employees who are either:
  (a) proceeding on retirement due to ill health; or
  (b) proceeding on retirement after reaching the qualifying age limit of a minimum of ten (10) or more years working for the public service.
- Accounting officers and accounting authorities may not host farewell functions for employees who have:
  (a) been dismissed;
  (b) elected to resign or leave by accepting severance packages; or
  (c) Approached the end of their contractual term.

5 Events, advertising and sponsorships

- Eliminate wasteful expenditure on events, advertising in magazines, television, newspapers etc. where the municipality can use other cost effective means such as websites to market the institution or properly publicise the matters or events under consideration.
- Memorabilia, gifts and other novelties should be of token value only and should only be offered by municipalities and municipal entities in order to acknowledge support or a visit or attendance by a dignitary in connection with a benefit to the local community; to reciprocate the giving of a similar token gift by another organisation; or similar but in all cases there must be an identifiable benefit to the community.
- Limit or stop all unnecessary expenditure on matters such as printing of shirts, hosting of sporting events, festivals and other associated events, cruises, lavish functions, and extraordinary costs associated with visits of dignitaries or induction of new councillors.

6 Conferences, meetings, study tours, etc.

- Employees of municipalities and municipal entities may attend conferences hosted by professional bodies or non-governmental institutions (external conferences) held within the borders of South Africa provided that expenses related to their attendance do not exceed two thousand five hundred rand (R2 500) per person per day. The number of municipal officials attending such conferences and workshops must be limited, see below. The National Treasury may periodically review this amount.

- Employees must make every effort to take advantage of early registration discounts by seeking the required approvals to attend well in advance of the conference as it relates to their area of work. No late registration is acceptable.
- Conferences abroad must be limited to its ultimate minimum or none at all.
- Utilise municipal and/or provincial office facilities for conferences, meetings, strategic planning sessions etc. where an appropriate venue exists within the municipal jurisdiction.
- Limit or stop overseas trips and the delegations going on such trips unless a tangible and clear benefit to the local community and performance of essential service provision can be established beforehand.
- The number of employees travelling to conferences or meetings on official duty for the same matter is limited to three (3) employees, unless otherwise approved in advance by the relevant accounting officer, having due regard to the cost containment measures.
- Similar to the above, the number of employees travelling by air to other centres to attend an official engagement on the same matter is also limited to three (3) employees, unless otherwise approved in advance by the relevant accounting officer, having due regard to the cost containment measures.

7 Office furnishing

- Municipalities should exercise due precaution in refurbishing offices, purchasing equipment, etc. especially when new persons are elected or appointed. Use of existing facilities and equipment is encouraged.
- Office furnishing, when required, should be contained to minimal costs, avoiding elaborate and expensive furniture or equipment.

8 Staff study, perks and suspension costs

- Training attended by employees and councillors of municipalities and municipal entities may only be attended at pre-approved service providers to ensure sufficient quality of training and obtain value for money.
- Expenditure associated with overseas study tours by councillors or officials must be reduced and preferably stopped.
- Encourage staff to take time off to make up for overtime worked.
- Planned overtime must be submitted to management for consideration on a monthly basis.
- Unplanned overtime worked must be motivated and approved by management.
- Costs associated with long-standing staff suspensions and legal costs associated with not following due processes when suspending and dismissing staff must be eliminated.
- Constant management of staff, improvements in productivity levels and feedback must be provided to all staff.

9 Cost containment on other related expenditure items

- Accounting officers of municipalities and municipal entities are advised to ensure that all commodities and products that the National Treasury designated as transversal contracts are utilised to benefit from savings where lower prices or rates have been negotiated.

- Periodic or quarterly threat assessments against councillors and key officials should be undertaken by the appropriate authority (SAPS) and reported to the Speakers Office. Approval for security measures must be informed by such reports, if paid for from municipal funds. The use of metropolitan traffic officers for such purposes should be avoided.
- Municipal funds may not be used to fund election campaign activities, including the provision of supporting material, clothing, food, inducements to vote either as part of, or during election rallies.
- Printing of documents should carefully considered be back-to-back and use of colour printing for graphs only, while use of electronic means should be preferred.
- Review and introduce limits on municipal staff telephones and limiting private call to a reasonable amount.
- Every effort must be made to recover debt from consumers before write-off. Municipalities to avoid the excessive usage of debt collectors and improve its internal capacity for debt collection.
- Ensure synergy between municipal divisions or departments to avoid duplication of processes and efforts.
- Where possible the warranties on vehicle and computer equipment should be extended instead of procuring new ones.
- Labour saving devices should be shared to optimize the capacity utilization of each device.
- Purchasing of newspapers and other publications for municipal employees to limited and stopped.
- Municipalities should ensure that awareness is raised with municipal staff so that a high degree of energy saving measures can be introduced, e.g. air-conditioning and lights in buildings are switched off at night and when offices are not in use.
- All other cost containment measures introduced by council are also encouraged and supported.

ANNEXURE K

MSCOA PROJECT PLAN AND PROGRESS REPORT

NON PILOT ASSESSMENT

EDEN DISTRICT MUNICIPALITY	**18**		**Comments**
System Vendor [TO BE DETERMINED]			
Date	2016/03/18		
Initial Preparation and Awareness	**63**		
Read the regulations, project documents, position papers and ICF documents and costing manual	60		March 2016 update - Ongoing
Review of current chart, mSCOA tables	60		March 2016 update - Ongoing
Review mSCOA circulars	60		March 2016 update - Ongoing
Review the guidance provided in the Project Summary Document at the end of each of its sections	50		March 2016 update - Ongoing
Awareness workshops (Demystify mSCOA Council awareness - Council and Management)	60		1) 4 awareness sessions with departments were held. 2) 4 finance officials attended a 3 day mSCOA training. 3) A one- and a half day mSCOA training were given in-house to 33 EDM staff members and to 10 staff members form Eden LMs.
Develop Project Management skills	50		
Register on FAQ Database	100		
Governance	**54**		
Commissioning an mSCOA steering committee	100		
Commissioning an mSCOA multi-disciplinary project team	100		PMU was established
Set up the project governance structure and project management office (PMO)	50		Stream leads to be identified and an official work method still needs to be finalised.
Register a formal SCOA project in the municipality with a project sponsor, steering committee (with a terms of reference)	90		The EDM mSCOA project needs to be formally registered
Draft a terms of reference for the municipality's SCOA project team	100		mSCOA Steering Committee accepted a TOR
Develop a SCOA project delivery strategy, including the assignment of responsibilities, Key Performance Indicators (KPI's) and performance targets for the project and provide for regular project monitoring and reporting	50		Strategic Project Plan compiled. Needs to be aligned to the operational plan.
Tabling the Municipal Regulations on Standard Chart of Accounts in the municipal council	0		MM indicated
Obtain Council approval for implementation of mSCOA, proposed governance structures, implementation plan and risk register	0		MM indicated

Obtain proof of appointment, consent from the Senior Manager and evidence that this task and responsibility had been integrated in the Key Performance Areas of the Project Manager and Project Team	50		Strategic Project Plan indicate role-players and a mSCOA Steering Committee and PMU were established.
Tabling a progress report, including the updated risk register with the municipal council on a quarterly basis	0		Progress report only submitted to mSCOA Steering Committee.
mSCOA Project Management	**7**		
Identify key human resources,	0		To be finalised
Identity key project milestones	0		To be finalised
Identify capital requirement and budget (servers, IT requirements)	0		Only estimates were taken up in the budget.
Investigate effect of changes on the system	0		
Set up project organisational/management arrangements (charter, scope, plan, budget, risks and issues)	50		Project plan
Prepare code of ethics and members to sign these	0		
Appoint stream leads to cover all 15 business processes			
Stream Leads			
mSCOA steering committee and Project Management	100		
IT infrastructure and network	0		
Review current vote structure to mSCOA vote structure and prepare the annual budget on the structure	30		Compilation of detail 2016-17 budgets - mSCOA classification across segments and knowledge transfer should be the next step.
Data cleansing and gap analysis	10		
HR & payroll	0		
Planning (IDP, Budget, SDBIP, PM)	0		
Core system, additional systems	0		
Real estate, land use and grant management	0		
Document management	0		
Business Processes			
Stream Leads to prepare detailed implementation plans with milestones for their area of responsibility dealing with applicable business processes:			

Corporate governance	15		Internal Audit; External Audit; Audit Committee; System Configuration; PMS; Website; Document Mamagement; Reporting mechanisms. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Municipal budgeting, planning and financial modelling	0		Main budget; revenue; HR/Payroll. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Financial accounting	20		General Ledger (Core financials); Accounts receivable; Accounts payable. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Costing and reporting	0		Cost planning. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Project accounting	0		Project creation and planning; Project Management. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.

Treasury and cash management	0		Cash Management. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Procurement cycle: Supply Chain Management, Expenditure Management, Contract Management and Accounts Payable	0		Supply Chain Management (SCM). In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Grant management	0		In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Full asset life cycle management including maintenance management	0		Subsidies. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Real estate and resource management	0		Rental; General processes. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Human resources and payroll management	0		Human resources (HR); Time Management; Payroll. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Land use and building control management	0		Land use; Special; Building control. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.

Valuation roll management	n/a		In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Revenue cycle: meter reading, billing, accounts receivable, revenue management and receipting	0		Billing. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Customer care, credit control and debt collection	0		Credit control; Customers. In-house Work Stream leads with support (where need) to be established to conduct walkthroughs, document processes (as is), do a mSCOA alignment and GAP analysis to move to "TO BE" and knowledge transfer.
Sign-off implementation plan			
Sign-off milestones achieved			
User acceptance testing			
Stream Leads to prepare risk registers for their area of responsibility	0		
Sign-off risk register			
Stream Leads to prepare data purification / data cleansing for their area of responsibility	0		
Sign-off data purification			
Prepare and plan for change management and transition	50		mSCOA awareness workshops were conducted. Change management to be addressed through effective communication and presentations to ensure buy in of all role-players
Stakeholder engagement -establishment of user forums (PT & Other stakeholders)			
Vendor engagement - vendor feedback and integration into project plan	0		System vendor to be determend.
Detailed migration project plan (vendor) and MOU	0		System vendor to be determend.
System User acceptance testing			
System User acceptance training			
Review the current municipal chart of accounts	0		System vendor to be determend.
Document and map the current business processes in the municipality	0		
Determining impact on business policies, processes & procedures	0		
Undertake a Human Resources and Payroll review and allocation verification	0		

Review master information(suppliers, stores, fleet, job costing)	0		
Billing / Revenue create codes , transfer data and prepare the data base	0		
Conduct an “as is” review of IT infrastructure, network and archiving (ICT to define core functions used and those not used in core financial system and which system core functions are outsourced). *Use as a minimum the template attached as "Annexure C" to Municipal SCOA Circular 2. Submit the completed information to the National Treasury (Jan.Hattingh@treasury.gov.za) and the relevant provincial treasury on/ before Friday, 13 November 2015.*	100		"As is" review of IT infrasructure was done and reported to National Treasure by 13 November 2015. The next step is to review the integrated financial management and internal control system for local government (RT25-2016 on page 115 of Tender Bulletin No.2906) tender documentations. Once the tender process has been completed, which is envisaged for the latter part of May 2016, municipalities will be able to make use of the panel of services providers in entering into service level agreements for the supply of financial management and internal control systems.
Review 3rd party systems / integration	0		
Change all pre-printed stationary and internal documents	0		
System Application	**0**		
Opening balance conversion – Historical information and data and sign off	0		
Clearing of suspense accounts, clearing accounts, control accounts, and interface accounts	0		
Reporting requirements – Test, analyse, and understand content	**0**		
Budget reporting formats (MBRR)	0		
Annual financial statement	0		
Section 71 and 71 monthly reporting (current format)	0		
Portal data testing and quality assurance	0		
Project Audit File - Information on file	**0**		
Ensure proper document management for the SCOA project and municipal records:			
Council resolutions	0		
Project governance documentation	0		
Agenda, minutes and attendance registers	0		

Project plan and milestone reports	0		
Risk register and mitigation measures	0		
Issue log and resolutions	0		
User acceptance testing and sign off	0		
Project close out report	0		
Project close out report			

Eden District Municipality

Start-up Phase: SCOA Process Plan - Working Document			Start (Date)	Period	Responsible	Cost Phase 1	Actual	Cost Phase 2	Hours	Comments
1	**Table Regulation in Council**		Complete		MM / CFO					
2	**Establish Municipal SCOA Steering Committee**		Complete	Monthly meetings	MM / CFO **J Kruyt(JK) to facilitate the mSCOA project**	no cost	no cost			
3	**Review Municipal Organisational Structure (Not**		Sept'15	3 months	MM/HR/Mubesko	7,500.00	7,500		-	
4	**Inform Senior- and Middle Management on SCOA**		Sept'15	1 Day	MM / CFO/JK/Mubes	7,500.00	7,500		-	
5	**Train Finance staff on SCOA requirements**		Oct'15	3 days	NT/PT/JK	35,000.00	no cost		-	
6	**Identify Core and Non-core Functions/Sub-Functions**		Oct-15		Finance/Mubesko	7,500.00	7,500		-	
		- Determine all current functions and sub-functions in the municipality as per GFS Classification		1 Day	All Directors				-	
		- Identify/link the Municipal Standard classifications to all the GFS functions and sub-functions identified		1 Day	All Directors				-	
		- Create all the sub-functions not currently in trial balance		1 Day	All Directors				-	
7	**Complete latest version of SCOA on the 2016 Trial balance - Mapping (excel projects and incude data**		Sep'15	4 months	Finance/Mubesko	112,500.00	112,500		-	
		Start by mapping the Item first							-	
		Then map the Funding							-	
		Then map the Sub-Function (linked to Municipal Standard classification)							-	
		Convert completed SCOA mapping from SCOA version 5.3 to SCOA version 5.4	March'16	1 months	Mubesko			50,000.00	62.50	SCOA version 5.4 was issued during December 2015. Significant changes were made, especially on the descriptions under all 7 segments. This resulted in a huge amount of additional work to be done.
8	**Identify items that needs to be broken down further, (Include data cleansing)**		Sep'15	4 Months	Finance/Mubesko	50,000.00	50,000		-	
		- Anything being described as “Sundry” or “Other” etc. not provided for in mSCOA. Need to broken down or given specific SCOA classification							-	
		- NO MORE CAPITAL VOTES (Becomes "Projects")							-	
		- Re-classifications (Contracted Services, Inventory consumed etc.)							-	

		- Re-classifications (Contracted Services, Inventory consumed etc.)							-	
		Revenue Items to be broken down further:	March'16	1 month				5,000.00	6.25	
		- Rentals of Facilities and Equipment							-	
		- Gains on Disposal of PPE							-	
		- Other income							-	
									-	
									-	
		Expenditure Items to be broken down further:	March'16	1 month				14,500.00	18.13	
		- Employee Related Cost (Split between Management and rest of staff)							-	
		- Depreciation and Amortisation							-	
		- Impairment							-	
		- Debt Impairment							-	
		- Advertising							-	
		- Bank charges							-	
		- Professional Services							-	
		- Communication							-	
		- Travelling and Subsistence							-	
		- Computer Costs							-	
		- Other Operating Grant Expenditure (Reclassify to other expenditure items)							-	
		- Repairs and Maintenance - (if not outsourced)							-	
		- Training							-	
		- Other projects (LED etc.)							-	
		- Customer care							-	
		- Events and Functions							-	
		- Special Programs Unit							-	
		Ps: Basically anything which consist out of more that 1 expenditure type							-	
									-	
									-	
		Balance sheet Items to be broken down further:	March'16	1 month				13,000.00	16.25	
		- Long-term liabilities							-	
		- Property, Plant and Equipment							-	
		- Provision for Bad Debts							-	
		- Receivables from Non-Exchange Transactions							-	
		- Debtor control accounts							-	
9	**Go through whole trial balance to identify any other items to be broken down further. (Include data cleansing)**		Sep'15	3 Months (Depending on assistance / size)	Finance/Mubesko	15,000.00	15,000		-	
		Additional SCOA items were included in mSCOA version 5.4. Need to revisit the TB to ensure that all new items on the new version are included and have been addressed.	March'16	1 month	Mubesko			10,000.00	12.50	Still need information on some votes for clarity on what these votes are exactly used for.
10	**Do re-classifications - New mSCOA GRAP Item (insert new column in excel trial balance)**			3 Months (Depending on						

		To be completed and updated with new mSCOA version 5.4	March'16	1 month				10,000.00	12.50	
11	**Review all business processes, sub-systems and ledgers for mSCOA-compliance and adjust where**		To be determind		System provider				-	Phase 3
		- Asset Register	March'16	2 months	Finance/Mubesko			25,000.00	31.25	The asset register needs to be re-classified to ensure that all mSCOA components are covered. Especially for the calculation of depreciation. Only outside ICT. Not part of phase 3.
		- Tariff parameters	To be determind		System provider				-	Phase 3
		- Inventory systems	do						-	
		- Salary and wages parameters	do						-	
		- VAT parameters	do						-	
		- Payables	do						-	
		- Grants Register	do						-	
		- Loans Register	do						-	
12	**Accounting: Capture items as per 10 above onto**		do		System provider				-	Phase 3
13	**Accounting: Design new "mSCOA compliant" forms**		do		System provider				-	Phase 3
		- Journal vouchers	do						-	
		- Billing system forms	do						-	
		- Travel and Subsistence	do						-	
		- Vehicle costing (logbook)	do						-	
		- Labour costing (timesheets)	do						-	
		- Requisition forms	do						-	
		- Order forms	do						-	
		- Relook/Implement ALL Asset related forms	do						-	
14	**Budgets: Training on mSCOA - Introduction course**		Dec15/Jan16		JK/Mubesko	7,500.00	7500		-	
15	**Budgets: Train on Capex and Opex unbundle requirements and new project forms**		Dec15/Jan16		JK/Mubesko	7,500.00	7500		-	
16	**Budgets: Layout for mSCOA budget. Input forms**		Oct-15		Mubesko	17,500.00	17500		-	
		- All departments must create and "unbundle" their projects for the budget year (Operating			Departments				-	
		- List all other non-project items as one "Default							-	
		Develop a mSCOA budget input-form for assistance to complete the budget in a mSCOA compliant format. The form allows all departments to do budget inputs as per the old budget formats and then helps to convert the budget into projects as per mSCOA requirements	March'16	1 month	Finance/Departments Mubesko			40,000.00	50.00	A huge amount of time was spent on developing the budget input form for the specific requirements of Eden DM. This tool however will be applicable on all future budgets
17	**Budgets: Design mSCOA budget capex and opex**		March'16	1 month	Finance/Mubesko			32,500.00	40.63	
		- Capital Project forms							-	
		- Operating Project forms (e.g. Repairs and Maintenance, Training etc.)							-	
		Note that ALL expenditure must be treated as a project - Refer to below							-	
18	**Budgets: Capture as per par. 16/17 draft Opex and**		April'16		Finance/Mubesko	50,000.00	no cost	10,000.00	12.50	
19	**Develop a budget monitoring tool (Build history for mS**		May'16	1 month	Mubesko				-	Phase 3

		This tool will allow the municipality to monitor deviations from the budget.							-	
		The tool will compare the actual expenditure and revenue to date with the budget and issue a warning if the actuals deviate from the budget for the same period. Furthermore it will calculate a full-year forecast should the trends to date of calculation continue till year end.							-	
		The tool will also compare the actuals at a specific time with the SDBIP for the same period. A warning will be issued if a deviation occur. It will also calculated a full-year forecast taking into account the actuals to date as well as the projected amounts for the remaining period.							-	
20	**Additional data cleansing or scrubbing, to deal with detecting and removing errors and inconsistencies from data in order to improve the quality of reporting**								-	
		- B-Schedule							-	
		Assistance and training will be provided with the completion of the B-Schedules to ensure that changes due to mSCOA requirements are addressed and that future assistance when needed will be minimal	May'16	1 month	Finance/Mubesko				-	Phase 3
		- A-Schedule							-	
		Assistance and training will be provided with the completion of the A-Schedules to ensure that changes due to mSCOA requirements are addressed and that future assistance when needed will be minimal.	May'16	over 3 months	Finance/Mubesko				-	
		Please note that the success for the completion of both the above mentioned schedules are dependant on the assistance from municipal officials. Especially assistance with the calculation of projected cash flows for the applicable periods are essential							-	
21	**Budgets: Internal Audit evaluation of final layout on TB excel model (par 18)**		end of April'16		Internal Audit			no cost		
22	**Accounting: Test transactions on "dummy system"** To determine trends**, e**ach department to monitor and gather information on 2016-17 spending trends by		Jun'16	1 month	Finance / Departments/ Mubesko				-	Phase 3
23	**Accounting: Test all reports including Sections 71, 52, 72 and monthly AFS**				Finance / Mubesko/ Phase3 Service Provider				-	Part phase 3

		Assist the Municipality with the completion of the Section reports and monthly AFS to ensure that changes due to mSCOA requirements are addressed and that future assistance when needed will be minimal. The staff members of the budget office will be involved in this process in order to transfer the necessary skills. Over the period of 6 months the involvement is anticipated to decline from preparing the report to merely reviewing the report prepared by the Budget Office.	March'16	over 6 months	Finance / Mubesko			63,800.00	79.75	Additional data cleansing or scrubbing, to deal with detecting and removing errors and inconsistencies from data in order to improve the quality of reporting before implementing mSCOA
		- First month – 3 days							-	
		- Next 3 months – 2 days per month							-	
		- Thereafter – 1 day per month for reviewing							-	
24	**Budgets: Complete A-forms. *Current format***		Mar-16		Finance				-	
25	**Budgets:**	**Budgets: Council Draft Budget approval**	Mar'16		Finance				-	
26	**Budgets:**	**Budgets: Capture onto System (Opex)**	Apr-16		Finance				-	
27	**Budgets:**	**Budgets: Capture onto System (Capex)**	Apr-16		Finance				-	
28	**Budgets: Adjustments to draft budget. *Current format***		May-16		Finance				-	
29	**Budgets:**	**Budgets: Final Budget Approval**	May-16		Finance				-	
30	**Accounting: Training**	**Accounting: Training of other Directorates on SCOA votes, ordering, costing**	Dec'15		Dept/ Mubesko	7,500.00	7,500		-	
31	**Budgets: Adjustments on System if needed. *Current format***		Jun-16		Finance /Mubesko	15,000.00	no cost		-	
32	**Budgets: Budget documentation to all Directorates. *Current format***		Jun-16		Finance				-	
33	**Accounting: AFS for 30 June 2016. *Current format***		31-Aug-16		Finance				-	
34	**Accounting: Audit of AFS. *Current format***		Sept to Nov'16		AG/Finance				-	
35	**Budgets: Final layout for budget**		Jan-17		Dept/Mubesko				-	phase 3
		- All departments must create and "unbundle" their projects for the budget year (Operating and Capital projects)							-	
		- List all other non-project items as one "Default Admin" project							-	
36	**Budgets: Capture draft Opex and Capex budget onto**		Mar-17		Finance/Mubesko				-	phase 3
37	**Budgets: Internal Audit evaluation of final layout on**		Mar-17		Internal Audit				-	phase 3
38	**Capture Budget layout on system (all 7 Segments)**		Mar-17		Service Provider				-	phase 3
39	**Accounting: Test all reports (including Sections 71, 52**		Aug-17		Finance/Mubesko				-	phase 3
40	**Budgets: Complete A-forms. New format**		Mar-17		Finance				-	phase 3
41	**Budgets: Council Draft 2017-18 mSCOA Budget submission and approval**		Mar-17		Finance				-	phase 3
42	**Budgets: Capture onto System (Opex). New format**		Apr-17		Finance				-	phase 3
43	**Budgets: Capture onto System (Capex). New format**		Apr-17		Finance				-	phase 3
44	**Budgets: Adjustments to draft budget. New format**		May-17		Finance				-	phase 3

46	**Budgets: Adjustments on System if needed. New format**	Jun-17		Finance				-	phase 3
47	**Budgets: Budget documentation to all Directorates. New format**	Jun-17		Finance				-	phase 3
48	**Accounting: Implement SCOA transactions live (FINAL)**	Jul-17		Finance / Service Provider/Mubesko				-	phase 3
49	**Accounting: Draft AFS for 30 June 2017 in current format**	31-Aug-17		Finance				-	phase 3
50	**Accounting: Convert 2017 AFS to mSCOA format for opening balance**	Sep-17		Finance/Mubesko				-	phase 3
	- Do reclassifications restatements - New mSCOA GRAP Item (insert new column in excel trial balance)							-	
	- Comparative year (prior to implementation) for I&E							-	
	- Opening balance and comparative year for GL							-	
51	**Accounting: Draft Interim quarterly/half-yearly set of**		Quarterly	Finance				-	phase 3
52	**Accounting: Draft new specimen 2017-18 mSCOA AFS with re-classification and restatements**	07-Aug-18		Finance/Mubesko				-	phase 3
53	**Accounting: Final AFS on mSCOA format**	31-Aug-18		Finance/Mubesko				-	phase 3
54	**Accounting: Audit of mSCOA AFS**	Sep'18		Auditor General				-	phase 3
55	**Close out report**	Dec'18		PMU				-	phase 3
								-	
					355,000.00	255,000.00	########		
					Budget Phas	**Spend Phase I**	**Budget Phase II**		